

# MFCS - Exhibit B - DRAFT

|                |  | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                             |                                       |
|----------------|--|----------------------------|--|-----------------|-----------------------|-----------------|---------------------------|-------|---------------------|---------------------|-------------------|-----------------|------------------------|-------------------|-----------------------------|---------------------------------------|
| System Account | System Account Title                   | USSGL Account              | DON Uniform Standard COA Account Title                       | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information           | Additional System Specific Attributes |
| 1010.0000      | FUND BALANCE WITH TREASURY             | 1010                       | Fund Balance With Treasury                                   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                             |                                       |
| 1010.1000      | FBWT-COLLECTIONS                       | 1010                       | Fund Balance With Treasury - Operating - Collections         | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Collection                  |                                       |
| 1010.1100      | FBWT-COLLECTIONS-ACTIVITY OPERATIONS   | 1010                       | Fund Balance With Treasury - Operating - Collections         | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Collection                  | Activity Operations                   |
| 1010.1110      | FBWT-CAP. SURCHARGE                    | 1010                       | Fund Balance With Treasury - Operating - Collections         | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Collection                  | Cap. Surcharge                        |
| 1010.1120      | FBWT-OTHER DEPRECIATION                | 1010                       | Fund Balance With Treasury - Operating - Collections         | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Collection                  | Other Depreciation                    |
| 1010.1130      | FBWT-CASH SURCHARGES                   | 1010                       | Fund Balance With Treasury - Operating - Collections         | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Collection                  | Cash Surcharge                        |
| 1010.1140      | FBWT-CASH SURCHARGES-UNDISTRIBUTED     | 1010                       | Fund Balance With Treasury - Undistributed - Collections     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Undistributed Collections   |                                       |
| 1010.1200      | FBWT -COLLECTIONS-CAPITAL              | 1010                       | Fund Balance With Treasury - Capital Program - Collections   | F               |                       |                 |                           |       |                     |                     | CP                |                 |                        |                   | Collection                  |                                       |
| 1010.2000      | FBWT-DISBURSEMENTS                     | 1010                       | Fund Balance With Treasury - Operating - Disbursements       | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Disbursements               |                                       |
| 1010.2100      | FBWT-DISBURSEMENTS-OPERATIONS          | 1010                       | Fund Balance With Treasury - Operating - Disbursements       | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Disbursements               | Operations                            |
| 1010.2110      | FBWT-DISBURSEMENTS-CAPITAL PROGRAM     | 1010                       | Fund Balance With Treasury - Capital Program - Disbursements | F               |                       |                 |                           |       |                     |                     | CP                |                 |                        |                   | Disbursements               |                                       |
| 1010.2130      | FBWT-DISBURSEMENTS-UNDISTRIBUTED       | 1010                       | Fund Balance With Treasury - Undistributed - Disbursements   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Undistributed Disbursements |                                       |
| 1010.2200      | FBWT-DISBURSEMENTS (UNMATCHED)         | 1010                       | Fund Balance With Treasury - Undistributed - Disbursements   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Undistributed Disbursements | Unmatched                             |
| 1010.2400      | FBWT-DISBURSEMENTS-UNDIST-NWCF         | 1010                       | Fund Balance With Treasury - Undistributed - Disbursements   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Undistributed Disbursements | Undistributed - NWCF                  |
| 1010.3000      | FBWT-FUNDS WITH TREASURY               | 1010                       | Fund Balance With Treasury - Operation                       | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   |                             |                                       |
| 1010.3100      | FBWT-FUNDS WITH TREASURY-COLLECTIONS   | 1010                       | Fund Balance With Treasury - Operating - Collections         | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Collection                  |                                       |
| 1010.3200      | FBWT-FUNDS WITH TREASURY-DISBURSEMENTS | 1010                       | Fund Balance With Treasury - Operating - Disbursements       | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Disbursements               |                                       |

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| System Account | System Account Title                               | USSGL Account              | DON Uniform Standard COA Account Title                   | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 1010.3300      | FBWT-FUNDS WITH TREASURY-TRANSFERS                 | 1010                       | Fund Balance With Treasury - Operating - Transfer        | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Transfers         |                                       |
| 1010.3310      | FBWT-FUNDS WITH TREASURY-JLSC TRANSFERS            | 1010                       | Fund Balance With Treasury - Operating - Transfer        | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Transfers         | JLSC Transfer                         |
| 1010.3320      | FBWT-FUNDS WITH TREASURY-NON-EXPENDITURE TRANSFERS | 1010                       | Fund Balance With Treasury - Capital Program - Transfers | F               |                       |                 |                           |       |                     |                     | CP                |                 |                        |                   | Transfers         | Non Expenditure Transfers             |
| 1010.3330      | FBWT-FUNDS WITH TREASURY-CONSUMABLE ITEM TRANSFER  | 1010                       | Fund Balance With Treasury - Operating - Transfer        | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Transfers         | Consumable Item                       |
| 1010.3340      | FBWT-FUNDS WITH TREASURY-CIT-AUG 2000              | 1010                       | Fund Balance With Treasury - Operating - Transfer        | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   | Transfers         | CIT - Aug 2000                        |
| 1010.3500      | FBWT-FIELD ACTIVITY LEVEL                          | 1010                       | Fund Balance With Treasury - Operation                   | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   |                   | Field Activity Level                  |
| 1010.3600      | FBWT-FUNDS WITH TREASURY-CAPITAL PROG              | 1010                       | Fund Balance With Treasury - Capital Program             | F               |                       |                 |                           |       |                     |                     | CP                |                 |                        |                   |                   |                                       |
| 1010.3700      | FBWT-1997 AND PRIOR-NIF/DISA                       | 1010                       | Fund Balance With Treasury - Operation                   | F               |                       |                 |                           |       |                     |                     | O                 |                 |                        |                   |                   | 1997 and Prior - NIF/DISA             |
| 1310.0000      | ACCOUNTS RECEIVABLE                                | 1310                       | Accounts Receivable                                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1310.1000      | A/R-GOVERNMENT-CURRENT                             | 1310                       | Accounts Receivable - Government - Billed                | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   |                                       |
| 1310.1100      | A/R-GOVERNMENT-CURRENT                             | 1310                       | Accounts Receivable - Government - Billed                | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Regular                               |
| 1310.1200      | A/R-GOVERNMENT-CURRENT-OTHER                       | 1310                       | Accounts Receivable - Government - Billed                | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Other                                 |
| 1310.2000      | A/R-GOVERNMENT-NON-CURRENT                         | 1310                       | Accounts Receivable - Government - Unbilled              | F               |                       |                 |                           |       |                     | NC                  |                   | UB              |                        |                   |                   |                                       |
| 1310.3000      | A/R-PUBLIC-CURRENT                                 | 1310                       | Accounts Receivable - Public - Billed                    | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   |                                       |
| 1310.3100      | A/R-PUBLIC-CURRENT-REG                             | 1310                       | Accounts Receivable - Public - Billed                    | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Regular                               |
| 1310.3200      | A/R-PUBLIC-CURRENT-OTHER                           | 1310                       | Accounts Receivable - Public - Billed                    | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Other                                 |
| 1310.3300      | A/R-UNUSED CARRIER TICKETS                         | 1310                       | Accounts Receivable - Public - Billed                    | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Unused Carrier Tickets                |
| 1310.3400      | A/R-NON APPROPRIATED FUNDS                         | 1310                       | Accounts Receivable - Public - Billed                    | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Non Appropriated Funds                |
| 1310.3500      | A/R-EMPLOYEES                                      | 1310                       | Accounts Receivable - Public - Billed                    | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Employees                             |
| 1310.3600      | A/R-MISCELLANEOUS                                  | 1310                       | Accounts Receivable - Public - Billed                    | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Miscellaneous                         |
| 1310.4000      | A/R-PUBLIC-NON-CURRENT                             | 1310                       | Accounts Receivable - Public - Unbilled                  | NF              |                       |                 |                           |       |                     | NC                  |                   | UB              |                        |                   |                   |                                       |

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| 1310.5000      | A/R-REFUNDS RECEIVABLE-GOVERNMENT            | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Refund                                     |
| 1310.6000      | A/R-REFUNDS RECEIVABLE-PUBLIC                | 1310                       | Accounts Receivable - Public - Billed     | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Refund                                     |
| 1310.7000      | A/R-UNDISTRIBUTED COLLECTIONS                | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Undistributed Collections                  |
| 1310.7100      | A/R-UNDISTRIBUTED COLLECTIONS-GOVT.          | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Government                                 |
| 1310.7200      | A/R-UNDISTRIBUTED COLLECTIONS-UNMATCHED      | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Undistributed Collections - Unmatched      |
| 1310.7300      | A/R-UNDISTRIBUTED COLLECTIONS-PUBLIC         | 1310                       | Accounts Receivable - Public - Billed     | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Undistributed Collections                  |
| 1310.7400      | A/R-UNDISTRIBUTED COLLECTIONS-BUSINESS LEVEL | 1310                       | Accounts Receivable - Public - Billed     | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Undistributed Collections - Business level |
| 1310.7500      | A/R-UNDISTRIBUTED COLLECTIONS                | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Undistributed Collections - Other          |
| 1310.8000      | A/R-ACTIVITY UNMATCHED                       | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Activity unmatched                         |
| 1310.9100      | A/R-COST OVERRUNS-GOVERNMENT                 | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Cost Overruns                              |
| 1310.9200      | A/R-COST OVERRUNS-PUBLIC                     | 1310                       | Accounts Receivable - Public - Billed     | NF              |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Cost overruns                              |
| 1310.9300      | A/R-UNFUNDED COMMANDERS ORDERS               | 1310                       | Accounts Receivable - Government - Billed | F               |                       |                 |                           |       |                     | C                   |                   | B               |                        |                   |                   | Unfunded Commanders orders                 |
| 1319.0000      | ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE    | 1319                       | Allowance for Loss on Accounts Receivable |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 1340.0000      | INTEREST RECEIVABLE                          | 1340                       | Interest Receivable                       |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 1410.0000      | ADVANCES TO OTHERS                           | 1410                       | Advances To Others                        |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 1410.1000      | ADVANCES TO OTHERS-TRAVEL                    | 1410                       | Advances to Others - Public               | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Travel                                     |
| 1410.2000      | ADV. TO OTHERS-CONT. AND SUPPLIERS           | 1410                       | Advances to Others - Public               | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Cont. & Suppliers                          |
| 1410.3000      | ADVANCES TO OTHERS-PUBLIC                    | 1410                       | Advances to Others - Public               | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 1410.4000      | ADVANCES TO OTHERS-GOVERNMENT                | 1410                       | Advances to Others - Government           | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |

| System Account   System Account Title |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        | Additional System Specific Attributes |                   |                                      |
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| 1410.4100                             | ADVANCES TO OTHERS-GOVERNMENT AGENCIES       | 1410                       | Advances to Others - Government               | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Government Agencies                  |
| 1410.4200                             | ADVANCES TO OTHERS-LOANS                     | 1410                       | Advances to Others - Government               | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Loans                                |
| 1450.0000                             | PREPAYMENTS                                  | 1450                       | Prepayments                                   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   |                                      |
| 1450.1000                             | PREPAYMENTS-PREPAID EXPENSES                 | 1450                       | Prepayments - Government                      | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   |                                      |
| 1450.1100                             | DEFERRED CHARGES-MISCELLANEOUS               | 1450                       | Prepayments - Government                      | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Miscellaneous                        |
| 1450.1200                             | DEFERRED CHARGES-MGMT SYSTEMS                | 1450                       | Prepayments - Government                      | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Management Systems                   |
| 1450.1300                             | DEFERRED CHARGES-LEAVE LIABILITY             | 1450                       | Prepayments - Government                      | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Leave Liability                      |
| 1450.1400                             | DEFERRED CHARGES-LEASE PURCHASES             | 1450                       | Prepayments - Government                      | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Lease Purchases                      |
| 1450.1500                             | DEFERRED CHARGES-MRP&R                       | 1450                       | Prepayments - Government                      | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | MRP&R                                |
| 1450.2000                             | PREPAYMENTS-PROGRESS PAYMENTS MADE TO OTHERS | 1450                       | Prepayments - Public                          | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Progress Payments                    |
| 1511.0000                             | OM&S HELD FOR USE                            | 1511                       | Operating Materials and Supplies Held for Use |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   |                                      |
| 1511.1000                             | OM&S-ACTIVE                                  | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Active                               |
| 1511.2000                             | OM&S-INSURANCE                               | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Insurance                            |
| 1511.3000                             | OM&S-NIF FURNISHED MATERIAL                  | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | NIF Furnished Material               |
| 1511.4000                             | ALLOWANCE FOR LOSS ON OM&S ACTIVE            | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Allowance for Loss - Active          |
| 1511.5000                             | ALLOWANCE FOR LOSS ON OM&S DIRECT MATERIAL   | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Allowance for Loss - Direct Material |
| 1511.6000                             | OM&S-EN ROUTE                                | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | EN Route                             |
| 1511.7000                             | OM&S-UNMATCHED                               | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Unmatched                            |
| 1511.8000                             | OM&S-MIT                                     | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | MIT                                  |
| 1511.9000                             | OM&S-DIRECT MATERIAL                         | 1511                       | Operating Materials and Supplies Held for Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                                       |                   | Direct Material                      |

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| 1512.0000      | OM&S RESERVED FOR FUTURE USE                                | 1512                       | Operating Materials and Supplies Held in Reserve for Future Use |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 1512.1000      | OM&S HELD FOR FUTURE USE                                    | 1512                       | Operating Materials and Supplies Held in Reserve for Future Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 1512.2000      | OM&S UNASSIGNED DIRECT MATERIAL INVENTORY                   | 1512                       | Operating Materials and Supplies Held in Reserve for Future Use | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct Material Inventory                               |
| 1521.0000      | INVENTORY PURCHASED FOR RESALE                              | 1521                       | Inventory Purchased for Resale                                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 1521.1000      | INVENTORY IN TRANSIT FROM PROCUREMENT                       | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | In Transit from Procurement                             |
| 1521.1200      | INVENTORY IN TRANSIT FROM PROCUREMENT-EN ROUTE              | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Transit from Procurement - EN Route                     |
| 1521.2000      | INVENTORY IN TRANSIT FROM DOD ENTITIES                      | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | In Transit from DOD Entities                            |
| 1521.2100      | INV. IN TRANSIT BTWN STORAGE LOCATIONS FOR STOCK            | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | In Transit between storage locations for stock          |
| 1521.2300      | STOCK IN TRANSIT (ICP ONLY)                                 | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Stock in Transit (ICP)                                  |
| 1521.2400      | STOCK IN TRANSIT (STOCK POINTS ONLY)                        | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Stock in Transit (Stock Points)                         |
| 1521.2500      | STOCK IN TRANSIT UNRECONCILED RECEIPTS (ICP ONLY)           | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Stock in Transit Unreconciled (ICP)                     |
| 1521.2600      | INV IN TRANSIT BTWN STORAGE LOCATIONS FOR UNREC RECS        | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Inv In Transit between storage locations for unrec recs |
| 1521.2700      | INV IN TRANSIT BTWN STORAGE LOC-SITE INV                    | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Inv In Transit between storage locations -site inv      |
| 1521.2800      | RECEIPTS IN PROCESS   | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Receipts in Process                                     |
| 1521.3000      | INV HELD FOR SALE-ON HAND                                   | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | On hand   |
| 1521.3100      | INV FOR AGENCY OPERATIONS-SUPPLIES & MATERIALS              | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Supplies & Materials                                    |
| 1521.3200      | INV FOR AGENCY OPS-MATERIAL ISSUES UNSHIPED                 | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Material issues unshipped                               |
| 1521.3300      | INVENTORY PURCHASED FOR RESALE-INV FOR AGY OPS-INV COSIGNED | 1521                       | Inventory Purchased for Resale                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Inv cosigned  |

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| 1521.3400      | INVENTORY PURCHASED FOR RESALE-INV FOR AGY OPS-UNRECON BAL | 1521                       | Inventory Purchased for Resale            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Unreconciled bal                      |
| 1521.3500      | INVENTORY FOR AGENCY OPS-UNRECONCILED DUE QTY.             | 1521                       | Inventory Purchased for Resale            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Unreconciled Due Qty                  |
| 1521.3600      | OTHER INVENTORY  | 1521                       | Inventory Purchased for Resale            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other                                 |
| 1521.3610      | OTHER INV-PROP RETURNED TO GOVT FOR CREDIT                 | 1521                       | Inventory Purchased for Resale            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Returned to Govt for credit           |
| 1521.3620      | OTHER INV-PROP RETURNED TO SUPPLIERS FOR CREDIT            | 1521                       | Inventory Purchased for Resale            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Returned to supplier for credit       |
| 1521.3700      | PROPERTY CLEARING ACCOUNT                                  | 1521                       | Inventory Purchased for Resale            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Property clearing account             |
| 1521.3800      | AUDIT SUSPENSE   | 1521                       | Inventory Purchased for Resale            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Audit suspense                        |
|                |  |                            |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1522.0000      | INVENTORY HELD IN RESERVE FOR FUTURE SALE                  | 1522                       | Inventory Held in Reserve for Future Sale |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
|                |  |                            |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1523.0000      | INVENTORY HELD FOR REPAIR                                  | 1523                       | Inventory Held for Repair                 |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1523.1000      | INVENTORY IN TRANSIT FROM CUSTOMERS                        | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | In transit from customers             |
| 1523.1100      | IN TRANSIT INVENTORY ADJUSTMENT-DLR GAIN                   | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Inventory adjustment - DLR Gain       |
| 1523.1200      | IN TRANSIT-DLR RETURN OF ADVANCE CREDIT                    | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DLR return of advance credit          |
| 1523.1300      | IN TRANSIT-DLR NON RETURN OF ADVANCE CREDIT                | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DLR non-return of advance credit      |
| 1523.1400      | IN TRANSIT-DLR ADVANCE CREDIT GIVEN                        | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DLR Advance Credit given              |
| 1523.2000      | INVENTORY HELD FOR REPAIR-WORK IN PROCESS                  | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Work In Process                       |
| 1523.2100      | INVENTORY HELD FOR REPAIR-IN HOUSE                         | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | In House                              |
| 1523.2200      | INVENTORY HELD FOR REPAIR-CONTRACTOR                       | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Contractor                            |
| 1523.2300      | INVENTORY HELD FOR REPAIR-IN HOUSE-OTHER GOVT              | 1523                       | Inventory Held for Repair                 | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | In House - Other Govt                 |

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| 1523.2400      | INVENTORY HELD FOR REPAIR-GOVT FURNISHED MATERIAL            | 1523                       | Inventory Held for Repair                              |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | Govt Furnished Material               |
| 1523.2410      | INVENTORY HELD FOR REPAIR-GFM-FOR USE IN REPAIR              | 1523                       | Inventory Held for Repair                              |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | GFM for use in repair                 |
| 1523.2420      | INVENTORY HELD FOR REPAIR-GFM-FOR REPAIR & RETURN            | 1523                       | Inventory Held for Repair                              |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | GFM for repair & return               |
| 1523.2500      | INVENTORY HELD FOR REPAIR-ACTIVITY RETENTION                 | 1523                       | Inventory Held for Repair                              |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | Activity retention                    |
| 1524.0000      | INVENTORY-EXCESS OBSOLETE & UNSERVICEABLE                    | 1524                       | Inventory - Excess, Obsolete and Unserviceable         |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                |                                       |
| 1526.0000      | INVENTORY-WORK IN PROCESS                                    | 1526                       | Inventory - Work in Process                            |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                |                                       |
| 1526.3000      | INVENTORY-WIP-IN HOUSE-OTHER GOVT                            | 1526                       | Inventory - Work in Process                            |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | In House - Other Govt                 |
| 1526.6000      | INVENTORY-WIP-IN-HOUSE                                       | 1526                       | Inventory - Work in Process                            |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | In House                              |
| 1526.7000      | INVENTORY-WIP-CONTRACTOR                                     | 1526                       | Inventory - Work in Process                            |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | Contractor                            |
| 1526.8000      | INVENTORY-WIP-ACTIVITY RETENTION                             | 1526                       | Inventory - Work in Process                            |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | Activity retention                    |
| 1526.9000      | INVENTORY-WORK IN PROCESS-UNALLOCATED-COSTS UNMATCHED        | 1526                       | Inventory - Work in Process                            |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                                | Unallocated - costs unmatched         |
| 1529.0000      | INVENTORY-ALLOWANCE  | 1529                       | Inventory - Allowance                                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                |                                       |
| 1529.1000      | INVENTORY FOR HOLDING GAIN/LOSS-INV HELD FOR SALE            | 1529                       | Inventory - Allowance - Purchased for Resale           |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   | Purchased for Resale           |                                       |
| 1529.2000      | ALLOW FOR HOLD GAIN/LOSS-INV HELD IN RESERVE-FOR FUTURE SALE | 1529                       | Inventory - Allowance - Held in Reserve for Future Use |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   | Held in Reserve for Future Use |                                       |
| 1529.3000      | ALLOWANCE FOR REPAIRS  | 1529                       | Inventory - Allowance - Held for Repair                |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   | Held for Repair                |                                       |
| 1529.3100      | ESTIMATED REPAIR COSTS                                       | 1529                       | Inventory - Allowance - Held for Repair                |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   | Held for Repair                | Estimated repair costs                |
| 1529.3200      | ALLOWANCE FOR SURCHARGE                                      | 1529                       | Inventory - Allowance - Held for Repair                |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   | Held for Repair                | Surcharge                             |
| 1529.3300      | ALLOWANCE FOR SURCHARGE/ESTIMATED REPAIR COST PY             | 1529                       | Inventory - Allowance - Held for Repair                |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   | Held for Repair                | Estimated repair costs PY             |

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| 1711.0000      | LAND AND LAND RIGHTS                                | 1711                       | Land and Land Rights  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1711.1000      | LAND  | 1711                       | Land and Land Rights  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1720.0000      | CONSTRUCTION IN PROGRESS                            | 1720                       | Construction In Progress  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1720.1000      | CIP-ASSETS UNDER DEVELOPMENT                        | 1720                       | Construction In Progress  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Assets under development              |
| 1720.1100      | CIP-CONTRIBUTED FIXED ASSETS                        | 1720                       | Construction In Progress  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Contributed fixed assets              |
| 1720.1200      | CIP-EQUIPMENT                                       | 1720                       | Construction In Progress  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Equipment                             |
| 1720.1300      | CIP-SOFTWARE  | 1720                       | Construction In Progress  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Software                              |
| 1720.1400      | CIP-MINOR CONSTRUCTION                              | 1720                       | Construction In Progress  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Minor Construction                    |
| 1720.1500      | CIP-MANAGEMENT IMPROVEMENT                          | 1720                       | Construction In Progress  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Management Improvement                |
| 1730.0000      | BUILDINGS   | 1730                       | Buildings, Improvements, and Renovations                        |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1739.0000      | ACCUM DEPR-ON BUILDINGS, IMPROVEMENTS & RENOVATIONS | 1739                       | Accumulated Depreciation on Bldgs, Improvements and Renovations |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1740.0000      | OTHER STRUCTURES AND FACILITIES                     | 1740                       | Other Structures and Facilities                                 |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1749.0000      | ACCUM DEPREC ON OTHER STRUCTURES AND FACILITIES     | 1749                       | Accumulated Depreciation on Other Structures and Facilities     |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1750.0000      | EQUIPMENT   | 1750                       | Equipment   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1750.1000      | EQUIPMENT-OTHER THAN ADPE                           | 1750                       | Equipment   | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other than ADPE                       |



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| 1750.2000      | EQUIPMENT-PLANT EQUIPMENT                              | 1750                       | Equipment  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Plant Equipment                       |
| 1750.3000      | EQUIPMENT-OTHER CAPITAL                                | 1750                       | Equipment  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other Capital Equipment               |
| 1750.4000      | EQUIPMENT-PRODUCTION                                   | 1750                       | Equipment  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Production                            |
| 1750.5000      | EQUIPMENT-MILITARY                                     | 1750                       | Equipment  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Military                              |
| 1750.6000      | EQUIPMENT-NON-MILITARY EQUIPMENT NOT IN USE            | 1750                       | Equipment  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Non Military Equipment not in use     |
| 1750.7000      | EQUIPMENT-EQUIPMENT IN USE                             | 1750                       | Equipment  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Equipment in use                      |
|                |  |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1759.0000      | ACCUMULATED DEPRECIATION ON EQUIPMENT                  | 1759                       | Accumulated Depreciation on Equipment                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1759.1000      | ACCUMULATED DEPRECIATION ON EQUIPMENT OTHER THAN ADPE  | 1759                       | Accumulated Depreciation on Equipment                  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other than ADPE                       |
| 1759.2000      | ACCUMULATED DEPRECIATION ON PLANT EQUIPMENT            | 1759                       | Accumulated Depreciation on Equipment                  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Plant Equipment                       |
| 1759.3000      | ACCUM DEPRECIATION ON OTHER CAPITAL EQUIPMENT          | 1759                       | Accumulated Depreciation on Equipment                  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other Capital Equipment               |
| 1759.4000      | ACCUMULATED DEPRECIATION ON MILITARY EQUIPMENT         | 1759                       | Accumulated Depreciation on Equipment                  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Military Equipment                    |
| 1759.5000      | ACCUMULATED DEPRECIATION ON PRODUCTION EQUIPMENT       | 1759                       | Accumulated Depreciation on Equipment                  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Production equipment                  |
| 1759.6000      | ACCUMULATED DEPRECIATION ON PRODUCTION EQUIPMENT       | 1759                       | Accumulated Depreciation on Equipment                  |                 | NF                    |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Production equipment - Other          |
|                |  |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1810.0000      | ASSETS UNDER CAPITAL LEASE                             | 1810                       | Assets Under Capital Lease                             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Capital Lease                         |
|                |  |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1819.0000      | ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE | 1819                       | Accumulated Depreciation on Assets Under Capital Lease |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
|                |  |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1820.0000      | LEASEHOLD IMPROVEMENTS                                 | 1820                       | Leasehold Improvements                                 |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |

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| 1829.0000      | ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS                      | 1829                       | Accumulated Amortization on Leasehold Improvements                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1830.0000      | INFORMATION TECHNOLOGY SOFTWARE   | 1830                       | Internal Use Software   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1830.1000      | INFORMATION TECHNOLOGY SOFTWARE   | 1830                       | Internal Use Software   | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1839.0000      | ACCUM AMORT ON INFORMATION TECHNOLOGY SOFTWARE                          | 1839                       | Accumulated Amortization on Internal Use Software                       |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1890.0000      | OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT                             | 1890                       | Other General Property, Plant, and Equipment                            |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1890.1000      | OTHER GENERAL PP&E-NOT IN USE   | 1890                       | Other General Property, Plant, and Equipment                            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Not in use                            |
| 1890.2000      | OTHER GENERAL PP&E-EXPENSED BUILDINGS                                   | 1890                       | Other General Property, Plant, and Equipment                            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Expensed Buildings                    |
| 1890.3000      | OTHER GENERAL PP&E-EXPENSED PLANT EQUIPMENT                             | 1890                       | Other General Property, Plant, and Equipment                            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Expensed Plant Equipment              |
| 1890.4000      | OTHER GENERAL PP&E-EXPENSED PRODUCTION EQUIPMENT                        | 1890                       | Other General Property, Plant, and Equipment                            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Expensed Production Equipment         |
| 1890.5000      | OTHER GENERAL PP&E-AWAITING DISPOSAL                                    | 1890                       | Other General Property, Plant, and Equipment                            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Awaiting disposal                     |
| 1890.6000      | ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT | 1890                       | Other General Property, Plant, and Equipment - Accumulated Depreciation | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Depreciation      |                                       |
| 1990.0000      | OTHER ASSETS  | 1990                       | Other Assets  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 1990.1000      | OTHER ASSETS-UNALLOCATED COSTS BANK CARD                                | 1990                       | Other Assets - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 2110.0000      | ACCOUNTS PAYABLE  | 2110                       | Accounts Payable  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 2110.1000      | ACCOUNTS PAYABLE-GOVERNMENT-CURRENT                                     | 2110                       | Accounts Payable - Government - Funded                                  | F               |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |

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| 2110.1100      | ACCOUNTS PAYABLE-GOVERNMENT-CURRENT-DIRECT PROGRAM   | 2110                       | Accounts Payable - Government - Funded   | F               |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct Program                                    |
| 2110.1200      | ACCOUNTS PAYABLE-GOVERNMENT-CURRENT-OTARP            | 2110                       | Accounts Payable - Government - Funded   | F               |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP   |
| 2110.1300      | UNALLOCATED COSTS - DISBURSEMENTS - ACTIVITY         | 2110                       | Accounts Payable - Government - Funded   | F               |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Unallocated costs - Disbursement Activity         |
| 2110.1400      | UNALLOCATED COSTS - DISBURSEMENTS - ACTIVITY         | 2110                       | Accounts Payable - Government - Funded   | F               |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Unallocated costs - Disbursement Activity - Other |
| 2110.2000      | ACCOUNTS PAYABLE-GOVERNMENT-NON-CURRENT              | 2110                       | Accounts Payable - Government - Unfunded | F               |                       | U               |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 2110.2100      | ACCOUNTS PAYABLE-GOVERNMENT-NON-CURRENT-OTHER        | 2110                       | Accounts Payable - Government - Unfunded | F               |                       | U               |                           |       |                     |                     |                   |                 |                        |                   |                   | Other   |
| 2110.3000      | ACCOUNTS PAYABLE-PUBLIC-CURRENT                      | 2110                       | Accounts Payable - Public - Funded       | NF              |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 2110.3100      | ACCOUNTS PAYABLE-COMMERCIAL                          | 2110                       | Accounts Payable - Public - Funded       | NF              |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Commercial  |
| 2110.3200      | ACCOUNTS PAYABLE-TRANSPORTATION                      | 2110                       | Accounts Payable - Public - Funded       | NF              |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Transportation                                    |
| 2110.3300      | ACCOUNTS PAYABLE-CAPITAL LEASE                       | 2110                       | Accounts Payable - Public - Funded       | NF              |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Capital Lease                                     |
| 2110.3400      | ACCOUNTS PAYABLE-MISCELLANEOUS                       | 2110                       | Accounts Payable - Public - Funded       | NF              |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Miscellaneous                                     |
| 2110.3500      | ACCOUNTS PAYABLE-PUBLIC-CURRENT-OTHER THAN OTARP     | 2110                       | Accounts Payable - Public - Funded       | NF              |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Other than OTARP                                  |
| 2110.3600      | ACCOUNTS PAYABLE-PUBLIC-CURRENT-PRIOR YEARS          | 2110                       | Accounts Payable - Public - Funded       | NF              |                       | F               |                           |       |                     |                     |                   |                 |                        |                   |                   | Prior Years                                       |
| 2110.4000      | UNDISTRIBUTED DISBURSEMENTS                          | 2110                       | Accounts Payable - Government            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements                       |
| 2110.4100      | UNDISTRIBUTED DISBURSEMENTS-UNMATCHED                | 2110                       | Accounts Payable - Government            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements - unmatched           |
| 2110.4200      | UNDISTRIBUTED DISBURSEMENTS-OTHER                    | 2110                       | Accounts Payable - Government            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements - others              |
| 2110.4300      | A/P-UNDISTRIBUTED DISBURSEMENTS-SUMMARY REGISTERS    | 2110                       | Accounts Payable - Government            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements - Summary registers   |
| 2110.4400      | UNDISTRIBUTED DISBURSEMENTS GOVT                     | 2110                       | Accounts Payable - Government            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements - Govt                |
| 2110.4500      | UNDISTRIBUTED DISBURSEMENTS PUBLIC                   | 2110                       | Accounts Payable - Public                | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 2110.4600      | UNDISTRIBUTED DISBURSEMENTS-NWCF-BUSINESS AREA LEVEL | 2110                       | Accounts Payable - Public                | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | NWCF - Business area level                        |

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| System Account | System Account Title                             | USSGL Account              | DON Uniform Standard COA Account Title                              | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes              |
| 2110.4700      | UNDISTRIBUTED DISBURSEMENTS-ACTIVITY             | 2110                       | Accounts Payable - Public   | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements - activity             |
| 2110.4800      | UNDISTRIBUTED DISBURSEMENTS-ACTIVITY CASH        | 2110                       | Accounts Payable - Public   | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements - activity cash        |
| 2110.4900      | UNDISTRIBUTED DISBURSEMENTS-ACTIVITY CASH OFFSET | 2110                       | Accounts Payable - Public   | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed disbursements - activity cash offset |
| 2110.5000      | UNMATCHED DISBURSEMENTS                          | 2110                       | Accounts Payable - Government                                       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Unmatched disbursements                            |
| 2110.5100      | UNALLOCATED COSTS-UNMATCHED (DISBURSEMENTS)      | 2110                       | Accounts Payable - Government                                       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Unmatched disbursements - unallocated costs        |
| 2110.6000      | A/P-PUBLIC-NON-CURRENT                           | 2110                       | Accounts Payable - Public - Unfunded                                | NF              |                       | U               |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2130.0000      | CONTRACT HOLDBACKS-PUBLIC                        | 2130                       | Contract Holdbacks  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2140.0000      | ACCRUED INTEREST PAYABLE                         | 2140                       | Accrued Interest Payable  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2190.0000      | OTHER ACCRUED LIABILITIES                        | 2190                       | Other Accrued Liabilities   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2190.1100      | OTHER ACCRUED LIABILITIES-OTHER                  | 2190                       | Other Accrued Liabilities - Public                                  | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2190.1200      | OTHER LIABILITIES-GOVERNMENT-CLAIMS PAYABLE      | 2190                       | Other Accrued Liabilities - Government - Funded - Claims Payable    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Claims   |
| 2990.1200      | PROGRESS BILLINGS WIP IN-HOUSE-GOVT.             | 2190                       | Other Accrued Liabilities - Government - Funded - Progress Billings | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | In House   |
| 2990.1300      | PROGRESS BILLINGS WIP CONTRACTOR                 | 2190                       | Other Accrued Liabilities - Public - Funded - Progress Billings     | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Process Billings - WIP Contractor                  |
| 2990.1400      | PROGRESS BILLING-OTHER GOVERNMENT                | 2190                       | Other Accrued Liabilities - Government - Funded - Progress Billings | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other  |
| 2990.1500      | PROGRESS BILLINGS-DIRECT MATERIAL                | 2190                       | Other Accrued Liabilities - Public - Funded - Progress Billings     | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Process Billings - Direct Material                 |
| 2210.0000      | ACCRUED LIABILITIES PAYROLL AND BENEFITS         | 2210                       | Accrued Funded Payroll and Leave                                    |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |

|                |  | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    |                                       |
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| System Account | System Account Title                                     | USSGL Account              | DON Uniform Standard COA Account Title                             | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information  | Additional System Specific Attributes |
| 2210.1000      | ACCRUED FUNDED PAYROLL AND LEAVE                         | 2210                       | Accrued Funded Payroll and Leave                                   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    |                                       |
| 2210.1100      | ACCRUED FUNDED PAYROLL AND LEAVE-MILITARY LABOR          | 2210                       | Accrued Funded Payroll and Leave - Government - Salaries and Wages | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Salaries and Wages | Military labor                        |
| 2210.2000      | ACCRUED FUNDED PAYROLL AND LEAVE-CIVILIAN                | 2210                       | Accrued Funded Payroll and Leave - Public - Salaries and Wages     | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Salaries and Wages |                                       |
| 2210.3000      | ACCRUED FUNDED PAYROLL AND LEAVE-SICK LEAVE              | 2210                       | Accrued Funded Payroll and Leave - Government - Annual Leave       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Annual Leave       | Sick Leave                            |
| 2210.4000      | ACCRUED FUNDED PAYROLL AND LEAVE-HOLIDAY AND OTHER LEAVE | 2210                       | Accrued Funded Payroll and Leave - Government - Annual Leave       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Annual Leave       | Holiday & other leave                 |
| 2210.5000      | ACCRUED FUNDED PAYROLL AND LEAVE-COMPENSATORY LEAVE      | 2210                       | Accrued Funded Payroll and Leave - Government - Annual Leave       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Annual Leave       | Compensatory leave                    |
| 2210.6000      | ACCRUED FUNDED PAYROLL AND LEAVE-MILITARY PAYROLL        | 2210                       | Accrued Funded Payroll and Leave - Government - Salaries and Wages | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Salaries and Wages | Military payroll                      |
| 2210.7000      | ACCRUED ANNUAL LEAVE                                     | 2210                       | Accrued Funded Payroll and Leave - Government - Annual Leave       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Annual Leave       |                                       |
|                |  |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    |                                       |
| 2213.0000      | EMPLOYER CONTRIBUTION AND PAYROLL TAXES PAYABLE          | 2213                       | Employer Contributions and Payroll Taxes Payable                   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    |                                       |
| 2213.1100      | ACCRUED PAYROLL-FEDERAL EMPLOYEES                        | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | Federal Employees                     |
| 2213.1200      | ACCRUED PAYROLL-FICA TAXES                               | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | FICA                                  |
| 2213.1300      | ACCRUED PAYROLL-FEGLI                                    | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | FEGLI                                 |
| 2213.1400      | ACCRUED PAYROLL-INDIGENOUS                               | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | Indigenous                            |
| 2213.1450      | ACCRUED PAYROLL-INDIGENOUS-OTHER                         | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | Indigenous - other                    |
| 2213.1500      | ACCRUED PAYROLL-CSRS                                     | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | CSRS                                  |
| 2213.1600      | ACCRUED PAYROLL-FEHB                                     | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | FEHB                                  |
| 2213.1700      | ACCRUED PAYROLL-MEDICARE                                 | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | Medicare                              |
| 2213.1800      | ACCRUED PAYROLL-RETIREMENT                               | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt            | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    | Retirement                            |

|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
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| System Account | System Account Title                             | USSGL Account              | DON Uniform Standard COA Account Title                  | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATP | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes  |
| 2213.1900      | ACCRUED PAYROLL-THRIFT SAVINGS                   | 2213                       | Employer Contributions and Payroll Taxes Payable - Govt | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Thrift savings                         |
| 2310.0000      | ADVANCES FROM OTHERS                             | 2310                       | Advances from Others                                    |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2310.1000      | ADVANCES-GOVERNMENT AGENCIES                     | 2310                       | Advances from Others - Government                       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Govt agencies                          |
| 2310.1100      | ADVANCES FROM THE GOVERNMENT                     | 2310                       | Advances from Others - Government                       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2310.1200      | DEFERRED CREDITS-ADVANCE BILLING                 | 2310                       | Advances from Others - Government                       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Deferred Credits - Advance Billing     |
| 2310.1300      | DEFERRED CREDITS-REVENUE RECOGNITION             | 2310                       | Advances from Others - Government                       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Deferred Credits - revenue recognition |
| 2310.1400      | DEFERRED CREDITS-ADVANCES-LOANS                  | 2310                       | Advances from Others - Government - Loans               | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Loans             |  |
| 2310.2000      | ADVANCES FROM THE PUBLIC                         | 2310                       | Advances from Others - Public                           | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2920.0000      | CONTIGENT LIABILITIES                            | 2920                       | Contingent Liabilities                                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2920.1000      | ADVANCE RETURN OF NSA DLR CARCASSES              | 2920                       | Contingent Liabilities - Government                     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | NSA DLR Carcasses                      |
| 2940.0000      | CAPITAL LEASE LIABILITY                          | 2940                       | Capital Lease Liability                                 |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2990.0000      | OTHER LIABILITIES                                | 2990                       | Other Liabilities                                       |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 2990.1000      | LIABILITY FOR PROPERTY FURNISHED BY OTHERS       | 2990                       | Other Liabilities - Public                              | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Property furnished by others           |
| 2990.1100      | MAJOR SHIP MAINTENANCE                           | 2990                       | Other Liabilities - Government - Funded                 | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Major ship maintenance                 |
| 2990.1600      | OTHER LIABILITIES IN DIFFERENCE IN TREASURY CASH | 2990                       | Other Liabilities - Government - Funded                 | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Difference in Treasury cash            |
| 2990.1700      | INCOMPLETE VOYAGE REVENUE                        | 2990                       | Other Liabilities - Government - Funded                 | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Incomplete voyage revenue              |
| 2990.1800      | OTHER LIABILITIES-MISCELLANEOUS                  | 2990                       | Other Liabilities - Government - Funded                 | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Miscellaneous                          |

|                |   | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    |  |
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| 3310.0000      | CUMULATIVE RESULTS OF OPERATIONS                  | 3310                       | Cumulative Results of Operations                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                    |  |
| 3310.1000      | INVESTED CAPITAL                                  | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Invested Capital                                 |
| 3310.1100      | CAPITAL INVESTMENTS                               | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Capital Investments                              |
| 3310.1200      | CAPITAL INVESTMENTS-WCF                           | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Capital Investments - WCF                        |
| 3310.1210      | ASSETS CAPITALIZED                                | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Assets Capitalized                               |
| 3310.1211      | ASSETS CAPITALIZED-TRANSFERS IN-CAP               | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Assets Capitalized - Transfers In - CAP          |
| 3310.1212      | ASSETS CAPITALIZED-TRANSFERS OUT-ALL OTHERS       | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Assets Capitalized - Transfers out - All others  |
| 3310.1213      | ASSETS CAPITALIZED-TRANSFERS OUT-CAP              | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Assets Capitalized - Transfers out - CAP         |
| 3310.1220      | NET FBWT  | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | Net FBWT   |
| 3310.1221      | DECENTRALIZED CASH/JOINT LOGISTICS SYSTEMS CENTER | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | Decentralized cash/joint logistics system center |
| 3310.1222      | NONEXPENDITURE TRANSFER                           | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | Nonexpenditure transfer                          |
| 3310.1223      | WCF AOR TRANSFER                                  | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | WCF AOR Transfer                                 |
| 3310.1224      | NONEXPENDITURE TRANSFER-CIT                       | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | Nonexpenditure transfer - CIT                    |
| 3310.1225      | NONEXPENDITURE TRANSFER-CIT-AUG 2000              | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | Nonexpenditure transfer - CIT- AUG 2000          |
| 3310.1226      | FBWT FY 1997 AND PRIOR-NSM                        | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | FBWT FY 1997 & Prior NSM                         |
| 3310.1227      | NET TREASURY BALANCE                              | 3310                       | Cumulative Results of Operations (Net Cash Transfers) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers | Net treasury balance                             |
| 3310.1230      | ASSETS CAPITALIZED-INVENTORY REVAL                | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Assets Capitalized - Inventory Revaluation       |
| 3310.1240      | CLOSURE OF TRANSFERS IN/OUT FY99 AND PRIOR        | 3310                       | Cumulative Results of Operations (Assets Capitalized) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized | Closure of transfers in/out FY 99 & prior        |

|                |   | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                     |  |
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| 3310.1250      | CLOSURE OF TRANSFERS IN/OUT FY99 AND PRIOR-DISA | 3310                       | Cumulative Results of Operations (Assets Capitalized)  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized  | Closure of transfers in/out FY 99 & prior - DISA |
| 3310.1300      | CASH ALLOCATION                                 | 3310                       | Cumulative Results of Operations (Net Cash Transfers)  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Net Cash Transfers  | Cash allocation                                  |
| 3310.1400      | DONATED MATERIAL AND WIP                        | 3310                       | Cumulative Results of Operations (Normal)              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal              | Donated material & WIP                           |
| 3310.1410      | DONATED MATERIAL AND WIP-ASSETS CAPITALIZED     | 3310                       | Cumulative Results of Operations (Normal)              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal              | Donated material & WIP - Assets capitalized      |
| 3310.1420      | DONATED MATERIAL AND WIP-TRANSFERS IN           | 3310                       | Cumulative Results of Operations (Normal)              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal              | Donated material & WIP - Transfers In            |
| 3310.1430      | DONATED MATERIAL AND WIP-TRANSFERS OUT          | 3310                       | Cumulative Results of Operations (Normal)              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal              | Donated material & WIP - Transfers Out           |
| 3310.1500      | CONTRIBUTED FIXED ASSETS                        | 3310                       | Cumulative Results of Operations (Assets Capitalized)  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized  | Contributed fixed assets                         |
| 3310.1510      | CONTRIBUTED FIXED ASSETS-ASSETS CAPITALIZED     | 3310                       | Cumulative Results of Operations (Assets Capitalized)  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized  | Contributed fixed assets - assets capitalized    |
| 3310.1520      | CONTRIBUTED FIXED ASSETS-TRANSFERS OUT          | 3310                       | Cumulative Results of Operations (Assets Capitalized)  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized  | Contributed fixed assets - transfers out         |
| 3310.1600      | ASSETS CAPITALIZED PRIOR TO NWCF                | 3310                       | Cumulative Results of Operations (Assets Capitalized)  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Assets Capitalized  | Assets Capitalized prior to NWCF                 |
| 3310.1700      | LIABILITIES ASSUMED                             | 3310                       | Cumulative Results of Operations (Liabilities Assumed) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Liabilities Assumed |  |
| 3310.1800      | LIABILITIES ASSUMED AFTER 1984                  | 3310                       | Cumulative Results of Operations (Liabilities Assumed) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Liabilities Assumed | After 1984                                       |
| 3310.1900      | LIABILITIES ASSUMED-1984 AND PRIOR              | 3310                       | Cumulative Results of Operations (Liabilities Assumed) |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Liabilities Assumed | 1984 & prior                                     |
| 3310.2000      | CUMULATIVE RESULTS OF OPERATIONS                | 3310                       | Cumulative Results of Operations                       |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                     |  |
| 3310.2100      | CUMULATIVE RESULTS OF OPERATIONS-WCF            | 3310                       | Cumulative Results of Operations (Normal)              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal              | WCF  |
| 3310.2110      | CUMULATIVE RESULTS OF OPERATIONS-AOR            | 3310                       | Cumulative Results of Operations (Normal)              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal              | AOR  |
| 3310.2120      | CUM RESULTS OF OPERATIONS-DEFERRED              | 3310                       | Cumulative Results of Operations (Deferred)            |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Deferred            |  |
| 3310.2130      | CUM RESULTS OF OPERATIONS-DBMS                  | 3310                       | Cumulative Results of Operations (Deferred)            |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Deferred            | DBMS   |
| 3310.2200      | CUM RESULTS OF OPERATIONS-STOCK FUNDS           | 3310                       | Cumulative Results of Operations (Deferred)            |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Deferred            | Stock funds                                      |
| 3310.3000      | INDUSTRIAL FUND RESERVES                        | 3310                       | Cumulative Results of Operations (Normal)              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal              | Industrial fund reserves                         |



|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
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| 3310.3100      | INDUSTRIAL FUND RESERVES EQUIPMENT                           | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Industrial fund reserves equipment            |
| 3310.3200      | INDUSTRIAL FUND RESERVES MAJOR MAINTENANCE                   | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Industrial fund reserves major maintenance    |
| 3310.3300      | INDUSTRIAL FUND RESERVES MINOR CONSTRUCTION                  | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Industrial fund reserves minor maintenance    |
| 3310.3400      | INDUSTRIAL FUND RESERVES CASH                                | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Industrial fund reserves cash                 |
| 3310.3500      | INDUSTRIAL FUND RESERVES SOFTWARE DEVELOPMENT                | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Industrial fund reserves software development |
| 3310.3600      | INDUSTRIAL FUND RESERVES OTHER                               | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Industrial fund reserves other                |
| 3310.3700      | INDUSTRIAL RESERVES OPERATIONS                               | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Industrial reserves operations                |
| 3310.4000      | DONATIONS  | 3310                       | Cumulative Results of Operations (Normal)             |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Normal            | Donations                                     |
|                |  |                            |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 4119.0000      | OTHER APPROPRIATIONS REALIZED                                | 4119                       | Other Appropriations Realized                         |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
|                |  |                            |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 4120.0000      | APPROPRIATIONS ANTICIPATED - INDEFINITE                      | 4120                       | Appropriations Anticipated - Indefinite               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
|                |  |                            |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 4131.0000      | CURRENT YEAR CONTRACT AUTHORITY REALIZED-DEFINITE            | 4131                       | Current Year Contract Authority Realized - Definite   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 4131.1000      | CURRENT YEAR CONTRACT AUTHORITY REALIZED-W/O LIQUIDATING APP | 4131                       | Current Year Contract Authority Realized - Definite   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | w/o liquidating app.                          |
|                |  |                            |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 4132.0000      | CURRENT YEAR CONTRACT AUTHORITY REALIZED-INDEFINITE          | 4132                       | Current Year Contract Authority Realized - Indefinite |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
|                |  |                            |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 4133.0000      | ACTUAL ADJUSTMENTS TO CONTRACT AUTHORITY                     | 4133                       | Actual Adjustments to Contract Authority              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |

|                |   | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| System Account | System Account Title  | USSGL Account              | DON Uniform Standard COA Account Title           | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 4139.0000      | CONTRACT AUTHORITY CARRIED FORWARD                                    | 4139                       | Contract Authority Carried Forward               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4147.0000      | ACTUAL TRANSFERS TO TREASURY  | 4147                       | Actual Transfers to Treasury                     |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4149.0000      | BORROWING AUTHORITY CARRIED FORWARD                                   | 4149                       | Borrowing Authority Carried Forward              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4160.0000      | ANTICIPATED TRANSFERS-CURRENT-YEAR AUTHORITY                          | 4160                       | Anticipated Transfers - Current - Year Authority |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4170.0000      | TRANSFERS-CURRENT YEAR AUTHORITY                                      | 4170                       | Transfers - Current Year Authority               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4180.0000      | ANTICIPATED TRANSFERS-PRIOR YEAR BALANCES                             | 4180                       | Anticipated Transfers - Prior Year Balances      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4190.0000      | TRANSFERS-PRIOR YEAR BALANCES   | 4190                       | Transfers - Prior Year Balances                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4190.1000      | TRANSFERS-PRIOR YEAR BALANCES-JLSC                                    | 4190                       | Transfers - Prior Year Balances                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | JLSC                                  |
| 4190.1100      | TRANSFERS-PRIOR YEAR BALANCES-UNOBLIGATED BALANCE BROUGHT FORWARD OCT | 4190                       | Transfers - Prior Year Balances                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Unobligated balance brought           |
| 4190.2000      | TRANSFERS-PRIOR YEAR BALANCES-AOR ADJUSTMENT                          | 4190                       | Transfers - Prior Year Balances                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | AOR Adjustment                        |
| 4190.3000      | TRANSFERS-PRIOR YEAR BALANCES-NON EXPENDITURE TRANFERS                | 4190                       | Transfers - Prior Year Balances                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Non-expenditure transfers             |
| 4190.4000      | TRANSFERS-PRIOR YEAR BALANCES-CONSUMABLE ITEM TRANSFERS               | 4190                       | Transfers - Prior Year Balances                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Consumable item transfers             |
| 4190.5000      | TRANSFERS-PRIOR YEAR BALANCES-CIT-AUG2000                             | 4190                       | Transfers - Prior Year Balances                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | CIT - Aug 2000                        |

|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
|----------------|--|----------------------------|---|-----------------|-----------------------|-----------------|---------------------------|-------|---------------------|---------------------|-------------------|-----------------|------------------------|-------------------|-------------------|---------------------------------------|
| System Account | System Account Title                                       | USSGL Account              | DON Uniform Standard COA Account Title                | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATP | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 4201.0000      | TOTAL ACTUAL RESOURCES - COLLECTED                         | 4201                       | Total Actual Resources - Collected                    |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4201.1000      | TOTAL ACTUAL RESOURCES-COLLECTED-AUTOMATIC APPROPRIATION   | 4201                       | Total Actual Resources - Collected                    |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Automatic Appropriation               |
| 4201.2000      | TOTAL ACTUAL RESOURCES-DISBURSED-AUTOMATIC APPROPRIATION   | 4201                       | Total Actual Resources - Collected                    |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Disbursed Automatic Appropriation     |
| 4201.3000      | TOTAL ACTUAL RESOURCES-TRANSFERRED-AUTOMATIC APPROPRIATION | 4201                       | Total Actual Resources - Collected                    |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Transferred Automatic                 |
| 4210.0000      | ANTICIPATED REIMBURSEMENTS AND OTHER INCOME                | 4210                       | Anticipated Reimbursements and Other Income           |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4221.0000      | UNFILLED CUSTOMER ORDERS-WITHOUT ADVANCE-AUTO APP          | 4221                       | Unfilled Customer Orders Without Advance              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4221.1000      | UNFILLED ORDERS-WITHOUT ADVANCE-FEDERAL                    | 4221                       | Unfilled Customer Orders Without Advance - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4221.2000      | UNFILLED ORDERS-WITHOUT ADVANCE-NON FEDERAL                | 4221                       | Unfilled Customer Orders Without Advance - Public     | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Non Federal                           |
| 4221.3000      | UNFILLED ORDERS-WITHOUT ADV-SPEC APP                       | 4221                       | Unfilled Customer Orders Without Advance - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Spec App                              |
| 4221.4000      | UNFILLED ORDERS-WITHOUT ADV-UNCOLLECTIBLE                  | 4221                       | Unfilled Customer Orders Without Advance - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Uncollectable                         |
| 4221.5000      | UNFILLED ORDERS-WITHOUT ADV-UNCOLLECTIBLE (FY94)           | 4221                       | Unfilled Customer Orders Without Advance - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Uncollectable (FY 94)                 |
| 4221.6000      | UNFILLED ORDERS-WITHOUT ADV-SPEC APP                       | 4221                       | Unfilled Customer Orders Without Advance - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Spec App                              |
| 4222.0000      | UNFILLED CUSTOMER ORDERS-WITH ADVANCE                      | 4222                       | Unfilled Customer Orders With Advance                 |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4222.1000      | UNFILLED CUSTOMER ORDERS-WITH ADVANCE-SPEC APP             | 4222                       | Unfilled Customer Orders With Advance - Govt          | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Spec App                              |
| 4222.1100      | UNCOLLECTED REIMB ORDERS-UNEARNED REVENUES                 | 4222                       | Unfilled Customer Orders With Advance - Govt          | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Unearned revenues                     |
| 4222.1200      | UNCOLLECTED REIMB ORDERS-REIMB RECEIVABLE                  | 4222                       | Unfilled Customer Orders With Advance - Govt          | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursable Receivable               |

|                |   | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| System Account | System Account Title  | USSGL Account              | DON Uniform Standard COA Account Title                       | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATP | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 4225.0000      | APPROP TRUST FUND EXPENDITURE TRANSFERS-RECEIVABLE                          | 4225                       | Appropriation Trust Fund Expenditure Transfers - Receivable  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4251.0000      | REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE                            | 4251                       | Reimbursements and Other Income Earned - Receivable          |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4251.1000      | REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-FEDERAL                    | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4251.2000      | REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-NON FEDERAL                | 4251                       | Reimbursements and Other Income Earned - Receivable - Public | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4251.3000      | REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE-UNDISTRIBUTED             | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed                         |
| 4251.3100      | REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE-UNDISTRIBUTED-FEDERAL     | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed - Federal               |
| 4251.3200      | REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE-UNDISTRIBUTED-NON FEDERAL | 4251                       | Reimbursements and Other Income Earned - Receivable - Public | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Undistributed - Nonfederal            |
| 4251.3300      | REIMBURSEMENTS AND OTHER INCOME EARNED-FUNDS TRANSFERRED TO DLA             | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Funds transferred to DLA              |
| 4251.3400      | REIMBURSEMENTS AND OTHER INCOME EARNED-REIMB EARNED-COLLECTED-UNDISTRIBUTED | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Collected - Undistributed             |
| 4251.4000      | REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-SPEC APP                   | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Spec App                              |
| 4251.4100      | REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-REIMB                      | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursable                          |
| 4251.4200      | REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-REIMB (FY94)               | 4251                       | Reimbursements and Other Income Earned - Receivable Govt     | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursable (FY 94)                  |
| 4252.0000      | REIMBURSEMENTS AND OTHER INCOME EARNED-COLLECTED                            | 4252                       | Reimbursements and Other Income Earned - Collected           |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4450.0000      | UNAPPORTIONED AUTHORITY   | 4450                       | Unapportioned Authority                                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4450.1000      | UNAPPORTIONED AUTHORITY-JLSC  | 4450                       | Unapportioned Authority                                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | JLSC                                  |

|                |   | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| System Account | System Account Title  | USSGL Account              | DON Uniform Standard COA Account Title | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 4450.1100      | UNAPPORTIONED AUTHORITY-REIMBURS REC (FY94)                     | 4450                       | Unapportioned Authority                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursable Receivable (FY 94)       |
| 4450.2000      | UNAPPORTIONED AUTHORITY-AOR ADJUSTMENT                          | 4450                       | Unapportioned Authority                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | AOR Adjustment                        |
| 4450.2100      | UNAPPORTIONED AUTHORITY-UNCOL REIMB ORDERS                      | 4450                       | Unapportioned Authority                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Uncollectable Reimbursable Orders     |
| 4450.3000      | UNAPPORTIONED AUTHORITY-NET EXPENDITURE TRANSFER                | 4450                       | Unapportioned Authority                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Net expenditure transfer              |
| 4450.3100      | UNAPPORTIONED AUTHORITY-UNFILLED CUSTOMER ORDERS                | 4450                       | Unapportioned Authority                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Unfilled customer orders              |
| 4450.4000      | UNAPPORTIONED AUTHORITY-CONSUMABLE ITEM TRANSER                 | 4450                       | Unapportioned Authority                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Consumable item transfer              |
| 4450.5000      | UNAPPORTIONED AUTHORITY-CIT-AUG 2000                            | 4450                       | Unapportioned Authority                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | CIT - Aug 2000                        |
|                |   |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4510.0000      | APPORTIONMENTS  | 4510                       | Apportionments                         |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
|                |   |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4520.0000      | ALLOCATIONS ISSUED-REIMBURSABLE PROGRAM-CURRENT PERIOD          | 4540                       | Internal Fund Distributions Issued     |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4520.1000      | ALLOCATION ISSUED-O.T.A.R.P. OBLIGATION AUTHORITY               | 4540                       | Internal Fund Distributions Issued     |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP obligation authority            |
| 4520.2000      | ALLOCATIONS ISSUED-O.T.A.R.P. COMMITMENT AUTHORITY              | 4540                       | Internal Fund Distributions Issued     |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP commitment authority            |
|                |   |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4530.0000      | INTERNAL FUND DISTRIBUTIONS RECEIVED                            | 4550                       | Internal Fund Distributions Received   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4530.1000      | INTERNAL FUND DISTRIBUTIONS RECEIVED-DIRECT PROGRAM             | 4550                       | Internal Fund Distributions Received   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct program                        |
| 4530.1100      | INTERNAL FUND DISTRIBUTIONS RECEIVED-DIRECT PROGRAM-INV AUG     | 4550                       | Internal Fund Distributions Received   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct program - Inv Aug              |
| 4530.1200      | INTERNAL FUND DISTRIBUTIONS RECEIVED-DIRECT PROGRAM-MOB         | 4550                       | Internal Fund Distributions Received   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct program - MOB                  |
| 4530.2000      | INTERNAL FUND DISTRIBUTIONS RECEIVED OTARP                      | 4550                       | Internal Fund Distributions Received   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP                                 |
| 4530.2100      | INTERNAL FUND DISTRIBUTIONS RECEIVED OTARP-OBLIGATION AUTHORITY | 4550                       | Internal Fund Distributions Received   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP - Obligation authority          |

|                |  | DON - USSGL Implementation |  |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
|----------------|--|----------------------------|--|---------------------------------------|-----------------|---------------------------|-------|---------------------|---------------------|-------------------|-----------------|------------------------|-------------------|-------------------|--|
| System Account | System Account Title                                     | USSGL Account              | DON Uniform Standard COA Account Title | Exchange/Non-Exchange Fed/Non-Federal | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes                  |
| 4530.2200      | INTERNAL FUND DN RECD O.T.A.R.P COMMITMENT AUTHORITY     | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP - Commitment authority                           |
| 4540.0000      | SUBALLOCATIONS RECEIVED                                  | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations   |
| 4540.1000      | SUBALLOCATIONS RECEIVED-DIRECT PROGRAM                   | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - Direct Program                        |
| 4540.1100      | SUBALLOCATIONS RECEIVED-DIRECT PROGRAM-INV AUG           | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - Direct Program- Inv Aug               |
| 4540.1200      | SUBALLOCATIONS RECEIVED-DIRECT PROGRAM-MOB               | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - Direct Program - MOB                  |
| 4540.2000      | SUBALLOCATIONS RECEIVED-O.T.A.R.P.                       | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - OTARP                                 |
| 4540.2100      | SUBALLOCATIONS RECEIVED-O.T.A.R.P.- OBLIGATION AUTHORITY | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - OTARP - obligation authority          |
| 4540.2200      | SUBALLOCATIONS RECEIVED-O.T.A.R.P.- COMMITMENT AUTHORITY | 4550                       | Internal Fund Distributions Received   |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - OTARP - commitment authority          |
|                |  |                            |  |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 4560.0000      | UNALLOTTED ALLOCATIONS-REIMBURSABLE PROGRAM-SUBSEQUENT   | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursable program - subsequent                      |
| 4560.1000      | UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-CURRENT PERIOD     | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct Program - current period                        |
| 4560.1100      | UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-INV AUG            | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct program - Inv Aug                               |
| 4560.1200      | UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-MOB                | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct program - MOB                                   |
| 4560.2000      | UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-SUBSEQUENT         | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct Program - subsequent                            |
| 4560.2100      | UNALLOTTED SUBALLOCATIONS-DIR PROG- IN AU-CURRENT PERIOD | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocation -Direct Program - Inv Aug Current Period |
| 4560.2200      | UNALLOTTED SUBALLOCATIONS-DIR PROG-MOB                   | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocation -Direct Program- MOB                     |
| 4560.3000      | UNALLOTTED ALLOCATIONS-REIMBURSABLE PROG                 | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursable program - Current                         |
| 4560.3100      | UNALLOTTED ALLOCATIONS-O.T.A.R.P OBL AU                  | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP obligation authority                             |
| 4560.3200      | UNALLOTTED ALLOCATIONS-O.T.A.R.P COM AU                  | 4560                       | Funds Available for Allotment          |                                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP commitment authority                             |

|                |  | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
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| 4570.0000      | UNALLOTTED ALLOCATIONS-REIMBURSABLE PROG-SUBSEQUENT    | 4560                       | Funds Available for Allotment                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursable program - subsequent                |
| 4570.1000      | UNALLOTTED SUBALLOCATIONS-OTARP-OBLIG AUTH-CURRENT PER | 4560                       | Funds Available for Allotment                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - OTARP<br>Obligation auth - curr |
| 4570.2000      | UNALLOTTED SUBALLOCATIONS-OTARP-COMM AUTH-CURRENT PER  | 4560                       | Funds Available for Allotment                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Suballocations - OTARP<br>comm auth - curr       |
| 4580.0000      | ALLOTMENTS ISSUED-REIMBURSABLE PROGRAM-CURRENT PERIOD  | 4570                       | Allotments Issued                                  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 4550.0000      | ALLOTMENTS RECEIVED                                    | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 4550.1000      | ALLOTMENTS RECEIVED-DIRECT PROGRAM                     | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct Program                                   |
| 4550.1100      | ALLOTMENTS RECEIVED-DIRECT PROGRAM-INV AUG             | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct Program - Inv Aug                         |
| 4550.1200      | ALLOTMENTS RECEIVED-DIRECT PROGRAM-MOB                 | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Direct Program - MOB                             |
| 4550.2000      | ALLOTMENTS RECEIVED-O.T.A.R.P.                         | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP  |
| 4550.2100      | ALLOTMENTS RECEIVED-O.T.A.R.P.-OBLIGATION AUTHORITY    | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP - obligation auth                          |
| 4550.2200      | ALLOTMENTS RECEIVED-O.T.A.R.P.-COMMITMENT AUTHORITY    | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | OTARP - commitment auth                          |
| 4550.2300      | ALLOTMENTS RECEIVED-CAPITAL AUTHORITY                  | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | capital auth                                     |
| 4550.2400      | ALLOTMENTS RECEIVED-CAPITAL AUTHORITY-PY               | 4580                       | Allotments Received                                |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | capital auth - PY                                |
| 4590.0000      | CAPITAL PROGRAM  | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 4590.1000      | CAPITAL AUTHORITY-DIRECT BUDGET CLOSING ACCOUNT        | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Capital auth - direct budget closing acct        |
| 4590.2000      | CAPITAL PROGRAM-WCF                                    | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Capital program - WCF                            |
| 4590.3000      | UNDELIVERED ORDERS-GOVERNMENT                          | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Government                                       |

|                |  | DON - USSGL Implementation |  |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
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| System Account | System Account Title   | USSGL Account              | DON Uniform Standard COA Account Title             | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNA TP | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes       |
| 4590.4000      | UNDELIVERED ORDERS-GOVERNMENT                                    | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4590.5000      | UNDELIVERED ORDERS   | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4590.6000      | UNDELIVERED ORDERS   | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4590.7000      | UNDELIVERED ORDERS   | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4590.8100      | UNDELIVERED ORDERS   | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4590.8200      | UNDELIVERED ORDERS   | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4590.8300      | UNDELIVERED ORDERS   | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4590.9000      | UNDELIVERED ORDERS   | 4590                       | Apportionments Unavailable - Anticipated Resources |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4610.0000      | ALLOTMENTS-REALIZED RESOURCES                                    | 4610                       | Allotments - Realized Resources                    |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4610.1000      | ALLOTMENTS REALIZED RESOURCES-UNCOMMITTED/UNOBLIGATED-REIMB PROG | 4610                       | Allotments - Realized Resources                    |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Uncommitted/unobligated - Reimbursable Prog |
| 4610.2000      | ALLOTMENTS REALIZED RESOURCES-CAPITAL AUTHORITY AVAILABLE-WCF    | 4610                       | Allotments - Realized Resources                    |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Capital Auth Avail - WCF                    |
| 4620.0000      | UNOBLIGATIONED FUNDS-NOT SUBJECT TO APPORTIONMENT                | 4620                       | Unobligated Funds Not Subject to Apportionment     |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4620.1000      | UNOBLIGATED BALANCE AVAILABLE-OTHER                              | 4620                       | Unobligated Funds Not Subject to Apportionment     | F               |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Other                                       |
| 4620.1100      | UNOBLIGATED BALANCE AVAILABLE-OTHER (FY94)                       | 4620                       | Unobligated Funds Not Subject to Apportionment     | F               |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Other (FY 94)                               |
| 4700.0000      | COMMITMENTS  | 4700                       | Commitments  |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4720.0000      | OUTSTANDING COMMITMENTS-REIMBURSABLE PROG                        | 4700                       | Commitments  |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Reimbursable Prog                           |



|                |   | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| System Account | System Account Title                                  | USSGL Account              | DON Uniform Standard COA Account Title   | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 4721.0000      | OUTSTANDING COMMITMENTS-OPERATING-DBOF                | 4700                       | Commitments  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Operating - DBOF                      |
| 4722.0000      | OUTSTANDING COMMITMENTS-CAPITAL-DBOF                  | 4700                       | Commitments  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Capital - DBOF                        |
| 4801.0000      | UNEXPENDED OBLIGATIONS-UNPAID                         | 4801                       | Unexpended Obligations - Unpaid  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4801.1000      | UNEXPENDED OBLIGATIONS-UNPAID-DIRECT PROGRAM-INV AUG  | 4801                       | Unexpended Obligations - Unpaid - Direct Program                                 |                 |                       |                 |                           |       | A                   |                     |                   |                 |                        |                   |                   | Inv Aug                               |
| 4801.2000      | UNEXPENDED OBLIGATIONS-UNPAID-DIRECT PROGRAM-MOB      | 4801                       | Unexpended Obligations - Unpaid - Direct Program                                 |                 |                       |                 |                           |       | A                   |                     |                   |                 |                        |                   |                   | MOB                                   |
| 4801.3000      | UNEXPENDED OBLIGATIONS-UNPAID-REIMB PROG              | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment  |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   |                                       |
| 4801.3100      | UNEXPENDED OBLIGATIONS-UNPAID-OTARP-PROCUREMENT       | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment  |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP procurement                     |
| 4801.3200      | UNEXPENDED OBLIGATIONS-UNPAID-OTARP-REPAIR            | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment  |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP repair                          |
| 4801.3300      | UNEXPENDED OBLIGATIONS-UNPAID-OTARP-APCAPS            | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment  |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP - APCAPS                        |
| 4801.3400      | UNEXPENDED OBLIGATIONS-UNPAID-OTARP-REIMB PROG        | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment  |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP - Reimbursable Prog             |
| 4801.3500      | UNEXPENDED OBLIGATIONS-UNPAID-GOVT                    | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | Govt                                  |
| 4801.3600      | UNEXPENDED OBLIGATIONS-UNPAID-PUBLIC                  | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | Public                                |
| 4801.3700      | UNEXPENDED OBLIGATIONS-UNPAID                         | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   |                                       |
| 4801.3800      | UNEXPENDED OBLIGATIONS-UNPAID (FY94)                  | 4801                       | Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | FY 94                                 |
| 4801.3900      | UNEXPENDED OBLIGATIONS-UNPAID-W/O ADVANCE-CAPITAL-WCF | 4801                       | Unexpended Obligations - Unpaid - Working Capital Fund Authority                 |                 |                       |                 |                           |       | D                   |                     |                   |                 |                        |                   |                   | Capital - WCF                         |
| 4801.4000      | UNEXPENDED OBLIGATIONS-W/O ADVANCE-DIRECT PROGRAM     | 4801                       | Unexpended Obligations - Unpaid - Direct Program                                 |                 |                       |                 |                           |       | A                   |                     |                   |                 |                        |                   |                   | w/o advance                           |
| 4802.0000      | UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED               | 4802                       | Unexpended Obligations - Prepaid/Advanced  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |

|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| System Account | System Account Title   | USSGL Account              | DON Uniform Standard COA Account Title  | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 4802.1000      | UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED-ADV/PREPAY/REFUND DUE        | 4802                       | Unexpended Obligations - Prepaid/Advanced - Direct Program                            |                 |                       |                 |                           |       | A                   |                     |                   |                 |                        |                   |                   | Refund Due                            |
| 4802.1100      | UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED-ADV/PREPAY/REFUND DUE (FY94) | 4802                       | Unexpended Obligations - Prepaid/Advanced - Direct Program                            |                 |                       |                 |                           |       | A                   |                     |                   |                 |                        |                   |                   | Refund Due (FY 94)                    |
| 4802.2000      | UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED-REIMB PROG                   | 4802                       | Unexpended Obligations - Prepaid/Advanced - Reimbursable Program - Auto Apportionment |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   |                                       |
| 4901.0000      | EXPENDED AUTHORITY-UNPAID-REIMB PROG                                 | 4901                       | Expended Authority - Unpaid   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 4901.1000      | EXPENDED AUTHORITY-UNPAID-OTARP-PROCUREMENT                          | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment           |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP procurement                     |
| 4901.2000      | EXPENDED AUTHORITY-UNPAID-OTARP-REPAIR                               | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment           |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP repair                          |
| 4901.3000      | EXPENDED AUTHORITY-UNPAID-OTARP-APCAPS                               | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment           |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP APCAPS                          |
| 4901.4000      | EXPENDED AUTHORITY-UNPAID-OTARP-REIMB PROG                           | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment           |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP reimb prog                      |
| 4901.5000      | EXPENDED AUTHORITY-UNPAID-OTARP-REIMB PROG-CY                        | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment           |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP reimb prog CY                   |
| 4901.6000      | EXPENDED AUTHORITY-UNPAID-OTARP-A/P & ACC LIAB                       | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment           |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP A/P & Acc Liab                  |
| 4901.6100      | EXPENDED AUTHORITY-UNPAID-OTARP-A/P & ACC LIAB (FY94)                | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment           |                 |                       |                 |                           |       | B                   |                     |                   |                 |                        |                   |                   | OTARP A/P & Acc Liab (FY 94)          |
| 4901.7000      | EXPENDED AUTHORITY-UNPAID-A/P UNMATCHED DISB                         | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment               |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | A/P Unmatched Disb                    |
| 4901.8000      | ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED                              | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment               |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | Undistributed                         |
| 4901.8100      | ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED-OPER PROG                    | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment               |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | Operating Program                     |
| 4901.8200      | ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED-CAP PROG                     | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment               |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | Capital Program                       |
| 4901.8300      | ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED-DISA                         | 4901                       | Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment               |                 |                       |                 |                           |       | C                   |                     |                   |                 |                        |                   |                   | DISA                                  |
| 4901.9000      | EXPENDED AUTHORITY-UNPAID-CAPITAL-WCF                                | 4901                       | Expended Authority - Unpaid - Working Capital Fund Authority                          |                 |                       |                 |                           |       | D                   |                     |                   |                 |                        |                   |                   | Capital - WCF                         |

|                |   | DON - USSGL Implementation |   |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
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| System Account | System Account Title  | USSGL Account              | DON Uniform Standard COA Account Title                                    | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNA TF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes             |
|                |   |                            |   |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4902.0000      | ACCRUED EXPENDITURES-PAID-REIMBURSABLE PROG                 | 4902                       | Expended Authority - Paid   |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4902.1000      | EXPENDED AUTHORITY-PAID-OTARP-PROC                          | 4902                       | Expended Authority - Paid - Reimbursable Program - Specific Apportionment |                 |                       |                 |                           |        | B                   |                     |                   |                 |                        |                   |                   | OTARP proc  |
| 4902.2000      | EXPENDED AUTHORITY-PAID-OTARP-REPAIR                        | 4902                       | Expended Authority - Paid - Reimbursable Program - Specific Apportionment |                 |                       |                 |                           |        | B                   |                     |                   |                 |                        |                   |                   | OTARP repair                                      |
| 4902.3000      | EXPENDED AUTHORITY-PAID-OTARP-APCAPS                        | 4902                       | Expended Authority - Paid - Reimbursable Program - Specific Apportionment |                 |                       |                 |                           |        | B                   |                     |                   |                 |                        |                   |                   | OTARP APCAPS                                      |
| 4902.4000      | EXPENDED AUTHORITY-PAID-OPERATING-WCF                       | 4902                       | Expended Authority - Paid - Working Capital Authority                     |                 |                       |                 |                           |        | D                   |                     |                   |                 |                        |                   |                   | WCF - operating                                   |
| 4902.4100      | EXPENDED AUTHORITY-PAID-OP-REFUND DUE-PUBLIC                | 4902                       | Expended Authority - Paid - Reimbursable Program - Auto Apportionment     |                 |                       |                 |                           |        | C                   |                     |                   |                 |                        |                   |                   | Refund due - public                               |
| 4902.4200      | EXPENDED AUTHORITY-PAID-OP-REFUND DUE-GOVT                  | 4902                       | Expended Authority - Paid - Reimbursable Program - Auto Apportionment     |                 |                       |                 |                           |        | C                   |                     |                   |                 |                        |                   |                   | Refunds due - govt                                |
| 4902.5000      | EXPENDED AUTHORITY-PAID-CAPITAL-WCF                         | 4902                       | Expended Authority - Paid - Working Capital Authority                     |                 |                       |                 |                           |        | D                   |                     |                   |                 |                        |                   |                   | WCF - capital                                     |
| 4902.6000      | EXPENDED AUTHORITY-PAID-REFUNDS DUE                         | 4902                       | Expended Authority - Paid - Reimbursable Program - Auto Apportionment     |                 |                       |                 |                           |        | C                   |                     |                   |                 |                        |                   |                   | Refunds due                                       |
| 4930.0000      | ACCRUED EXPENDITURES-PAID-DIRECT PROGRAM                    | 4902                       | Expended Authority - Paid - Direct Program                                |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4930.1000      | ACCRUED EXPENDITURES-PAID-DIRECT PROGRAM                    | 4902                       | Expended Authority - Paid - Direct Program                                |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 4930.2000      | ACCRUED EXPENDITURES-PAID-DIRECT PROGRAM                    | 4902                       | Expended Authority - Paid - Direct Program                                |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
|                |   |                            |   |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 5100.0000      | REVENUE FROM GOODS SOLD                                     | 5100                       | Revenue from Goods Sold   |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 5100.1000      | REVENUE FROM GOODS SOLD                                     | 5100                       | Revenue from Goods Sold   |                 |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   |   |
| 5100.1100      | ISSUES WITH REIMBURSEMENT                                   | 5100                       | Revenue from Goods Sold - Government                                      | F               |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Reimbursement                                     |
| 5100.1110      | ISSUES WITH REIMBURSEMENT INTRAFUND                         | 5100                       | Revenue from Goods Sold - Government                                      | F               |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Reimbursement - Intrafund                         |
| 5100.1120      | ISSUES WITH REIMBURSEMENT INTERFUND                         | 5100                       | Revenue from Goods Sold - Government                                      | F               |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Reimbursement - Interfund                         |
| 5100.1130      | ISSUES WITH REIMBURSEMENT SALES TO FOREIGN GOVTS            | 5100                       | Revenue from Goods Sold - Public  | NF              |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Sales to foreign govts                            |
| 5100.1140      | ISSUES WITH REIMBURSEMENT NSA DEPOT LEVEL REP CARCASS PRICE | 5100                       | Revenue from Goods Sold - Government                                      | F               |                       |                 |                           |        |                     |                     |                   |                 |                        |                   |                   | Reimbursement - NSA Depot level rep carcass price |

|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
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| 5100.1150      | ISSUES WITH REIMBURSEMENT NSA DEPOT LEVEL REP NET PRICE  | 5100                       | Revenue from Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursement - NSA Depot level rep net price |
| 5100.1160      | ISSUES WITH REIMBURSEMENT CASH SALES                     | 5100                       | Revenue from Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reimbursement - cash sales                    |
| 5100.1170      | ISSUES WITH REIMBURSEMENT CASH SALES TO FOREIGN GOVTS    | 5100                       | Revenue from Goods Sold - Public            | NF              |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Cash sales to foreign govts                   |
| 5100.1180      | SALES ESTIMATE   | 5100                       | Revenue from Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Sales estimate                                |
| 5100.1190      | MANUFACTURE & ASSEMBLY                                   | 5100                       | Revenue from Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Manufacture & assembly                        |
| 5100.1210      | CONSTRUCTION AND CONVERSION                              | 5100                       | Revenue from Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Construction & conversion                     |
| 5100.1220      | OVERHAUL REPAIR & RENOVATION                             | 5100                       | Revenue from Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Overhaul repair & renovation                  |
| 5100.1230      | ALTERATION AND MODIFICATION                              | 5100                       | Revenue from Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Alteration & modification                     |
| 5100.2000      | ISSUES WITH REIMBURSEMENT RETURNS                        | 5109                       | Contra Revenue for Goods Sold               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Returns                                       |
| 5100.2100      | ISSUES WITH REIMBURSEMENT RETURNS INTRAFUND              | 5109                       | Contra Revenue for Goods Sold - Government  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Returns - Intrafund                           |
| 5100.2200      | ISSUES WITH REIMBURSEMENT RETURNS INTERFUND              | 5109                       | Contra Revenue for Goods Sold - Government  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Returns - Interfund                           |
| 5100.2300      | ISSUES WITH REIMBURSEMENT RETURNS CASH SALES             | 5109                       | Contra Revenue for Goods Sold - Government  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Returns - Cash sales                          |
| 5100.2400      | ISSUES WITH REIMBURSEMENT RETURNS CREDITS FROM NSF AVDLR | 5109                       | Contra Revenue for Goods Sold - Government  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Returns - Credit from NSF AVDLR               |
| 5200.0000      | REVENUE FROM SERVICES PROVIDED                           | 5200                       | Revenue from Services Provided              |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 5200.1000      | REVENUE FROM SERVICES PROVIDED-WCF                       | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | WCF   |
| 5200.1100      | REVENUE FROM SERVICES PROVIDED-OPERATING WCF             | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | WCF - operating                               |
| 5200.1110      | SUPPORT SERVICE-WIDE SUPPLY                              | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Support Svcs - wide supply                    |
| 5200.1120      | SUPPORT OF TENANTS & SATELLITE                           | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Support of tenants & satellite                |
| 5200.1130      | ADDITIONS & IMPROVEMENTS                                 | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Additions & improvements                      |

|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| System Account | System Account Title                                   | USSGL Account              | DON Uniform Standard COA Account Title      | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATP | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 5200.1140      | SUPPORT OF RESERVE INDUSTRIAL                          | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Support of reserve industrial         |
| 5200.1150      | OTHER PRODUCTS & SERVICES                              | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other products & services             |
| 5200.1160      | ENGINEERING/ADP SERVICES (1984)                        | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Engineering/ADP services (1984)       |
| 5200.1170      | ENGINEERING SERVICES                                   | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Engineering                           |
| 5200.1180      | DATA PROCESSING SERVICES                               | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Data processing services              |
| 5200.1190      | TRANSPORTATION SERVICES                                | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Transportation services               |
| 5200.1200      | REVENUE FROM SERVICES PROVIDED-DEPRECIATION            | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Depreciation                          |
| 5200.1210      | PORT TERMINAL OPERATIONS                               | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Port Terminal operations              |
| 5200.1220      | PRINTING SERVICES                                      | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Printing services                     |
| 5200.1230      | SANITATION SERVICES                                    | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Sanitation services                   |
| 5200.1240      | RESEARCH AND DEVELOPMENT                               | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Research & development                |
| 5200.1250      | INSTITUTIONAL SUPPORT                                  | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Institutional support                 |
| 5200.1260      | UTILITY SERVICES                                       | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Utility services                      |
| 5200.1300      | REVENUE FROM SERVICES PROVIDED-DEPRECIATION-MILCON     | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Depreciation - MILCON                 |
| 5200.1400      | REVENUE FROM SERVICES PROVIDED-CAPITAL ASSET SURCHARGE | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Capital asset surcharge               |
| 5200.1500      | REVENUE FROM DEPRECIATION SURCHARGE                    | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Surcharge                             |
| 5200.1600      | REVENUE FROM MILCON SURCHARGE                          | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Milton surcharge                      |
| 5200.1700      | REVENUE FROM CASH SURCHARGE                            | 5200                       | Revenue from Services Provided - Government | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Cash surcharge                        |
| 5700.0000      | EXPENDED APPROPRIATIONS                                | 5700                       | Expended Appropriations                     |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 5700.1000      | INVESTED CAPITAL USED                                  | 5700                       | Expended Appropriations                     |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Invested Capital Used                 |

|                |  | DON - USSGL Implementation |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
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| 5720.0000      | FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT       | 5720                       | Financing Sources Transferred In Without Reimbursement |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |
| 5720.1000      | TRANSFERS IN WITHOUT REIMBURSEMENT-FEDERAL                   | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Federal                                   |
| 5720.2000      | TRANSFERS IN WITHOUT REIMBURSEMENT-STOCK IN TRANSIT          | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Stock in Transit                          |
| 5720.3000      | TRANSFERS IN WITHOUT REIMBURSEMENT-DON (CMA)                 | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | CMA                                       |
| 5720.4000      | BUDGET PROJECT TRANSFERS IN                                  | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers in               |
| 5720.4100      | BUDGET PROJECT TRANSFERS IN-COG TRANSFERS                    | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers in - COG         |
| 5720.4200      | BUDGET PROJECT TRANSFERS IN-TRANSFERS FROM 1Q                | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers in- from 1Q      |
| 5720.4300      | BUDGET PROJECT TRANSFERS IN-BP COND CODE/MAT CON CODE        | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers in- BP Cond code |
| 5720.5000      | TRANSFERS IN WITHOUT REIMBURSEMENT-DON (INV ENT IN SAR-STK)  | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DON - Invent in SAR-STK                   |
| 5720.5100      | TRANSFERS IN WITHOUT REIMBURSEMENT-DON (ASHORE ACT)          | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DON - Ashore act                          |
| 5720.5200      | TRANSFERS IN WITHOUT REIMBURSEMENT-DON (CI207 ACT)           | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DON - CI207 act                           |
| 5720.6000      | TRANSFERS IN WITHOUT REIMBURSEMENT-DON DIR TURNOVER          | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DON - Dir turnover                        |
| 5720.7000      | TRANSFERS IN WITHOUT REIMBURSEMENT-WCF                       | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | WCF                                       |
| 5720.7100      | TRANSFERS IN WITHOUT REIMBURSEMENT-CAP                       | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | CAP                                       |
| 5720.7110      | TRANSFERS IN WITHOUT REIMBURSEMENT-LAND                      | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Land                                      |
| 5720.7120      | TRANSFERS IN WITHOUT REIMBURSEMENT-BUILDINGS                 | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Buildings                                 |
| 5720.7130      | TRANSFERS IN WITHOUT REIMBURSEMENT-OTHER STRUCT & FACILITIES | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other structures & facilities             |
| 5720.7140      | TRANSFERS IN WITHOUT REIMBURSEMENT-EQUIPMENT-NON ADP         | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Equipment - Non ADP                       |
| 5720.7150      | TRANSFERS IN WITHOUT REIMBURSEMENT-EQUIPMENT-VEHICLES        | 5720                       | Financing Sources Transferred In Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Equipment - Vehicles                      |

|                |   | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
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| System Account | System Account Title  | USSGL Account              | DON Uniform Standard COA Account Title                  | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes              |
| 5720.7160      | TRANSFERS IN WITHOUT REIMBURSEMENT-EQUIPMENT-ADPE                   | 5720                       | Financing Sources Transferred In Without Reimbursement  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Equipment - ADPE                                   |
| 5720.7170      | TRANSFERS IN WITHOUT REIMBURSEMENT-CONSTRUCTION IN PROCESS          | 5720                       | Financing Sources Transferred In Without Reimbursement  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | CIP  |
| 5720.8000      | TRANSFERS IN WITHOUT REIMBURSEMENT-DONATIONS & OTHER ITEMS RECEIVED | 5720                       | Financing Sources Transferred In Without Reimbursement  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Donations & other items                            |
| 5720.9000      | TRANSFERS   | 5720                       | Financing Sources Transferred In Without Reimbursement  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 5730.0000      | TRANSFERS OUT WITHOUT REIMBURSEMENT                                 | 5730                       | Financing Sources Transferred Out Without Reimbursement |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 5730.1000      | TRANSFERS OUT WITHOUT REIMBURSEMENT-FEDERAL                         | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |  |
| 5730.2000      | TRANSFERS OUT WITHOUT REIMBURSEMENT-OTHER FEDERAL                   | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other federal                                      |
| 5730.3000      | TRANSFERS OUT WITHOUT REIMBURSEMENT-STOCK IN TRANSIT                | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Stock in transit                                   |
| 5730.5000      | BUDGET PROJECT TRANSFERS OUT  | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers out                       |
| 5730.5100      | BUDGET PROJECT TRANSFERS OUT-COG TRANSFERS                          | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers out - COG transfers       |
| 5730.5200      | BUDGET PROJECT TRANSFERS OUT-TRANSFERS TO COG IQ                    | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers out - transfers to COG 1Q |
| 5730.5300      | BUDGET PROJECT TRANSFERS OUT-COND CODE/MAT CON CODE                 | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Budget project transfers out - Cond code           |
| 5730.6000      | TRANSFERS OUT WITHOUT REIMBURSEMENT-DON (INVENT IN SAR)             | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DON - Invent in SAR                                |
| 5730.6100      | TRANSFERS OUT WITHOUT REIMBURSEMENT-ASHORE ACTS                     | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DON - Ashore acts                                  |
| 5730.6200      | TRANSFERS OUT WITHOUT REIMBURSEMENT-CL 207 ACT                      | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | CL 207 act   |
| 5730.7000      | TRANSFERS OUT WITHOUT REIMBURSEMENT-DTO                             | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | DTO  |
| 5730.8000      | TRANSFERS OUT TO OTHERS WITHOUT REIMBURSEMENT                       | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Transfers Out To Others                            |
| 5730.8100      | TRANSFERS OUT TO OTHERS WITHOUT REIMBURSEMENT                       | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Transfers Out To Others - Other                    |

|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| 5730.9000      | TRANSFERS OUT WITHOUT REIMBURSEMENT-DONATIONS & OTHER ITEMS          | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Donations & other                     |
| 5730.9100      | TRANSFERS OUT WITHOUT REIMBURSEMENT-DONATIONS & OTHER ITEMS PROVIDED | 5730                       | Financing Sources Transferred Out Without Reimbursement | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Donations & other - Other             |
| 5790.0000      | OTHER FINANCING SOURCES  | 5790                       | Other Financing Sources                                 |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 5790.1000      | OTHER FINANCING SOURCES-LIAB ASSUMED AFTER 1984                      | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Liab assumed after 1984               |
| 5790.2000      | OTHER FINANCING SOURCES-LIAB ASSUMED 1984 AND PRIOR                  | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Liab assumed 1984 & prior             |
| 5790.3000      | OTHER FINANCING SOURCES-CAPITAL EQUIP PURCHASES                      | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Capital equip purchases               |
| 5790.4000      | OTHER FINANCING SOURCES-MAJOR MAINT AND REPAIR                       | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Major maintenance & repair            |
| 5790.5000      | OTHER FINANCING SOURCES-MINOR CONSTRUCTION                           | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Minor construction                    |
| 5790.6000      | OTHER FINANCING SOURCES-CASH LEVEL REQUIREMENTS                      | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Cash level requirement                |
| 5790.7000      | OTHER FINANCING SOURCES-SOFTWARE SYSTEMS DEVELOPMENT                 | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Software systems development          |
| 5790.8000      | OTHER FINANCING SOURCES-OTHER  | 5790                       | Other Financing Sources - Government                    | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 5900.0000      | OTHER REVENUE  | 5900                       | Other Revenue   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 5900.1000      | OTHER REVENUE-OTHER  | 5900                       | Other Revenue - Government                              | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 5900.1100      | DISCOUNTS EARNED ON PURCHASES  | 5900                       | Other Revenue - Government                              | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Discount earned                       |
| 5900.1200      | OTHER REVENUE RECOVERIES FOR RETAIL STOCK LOSSES                     | 5900                       | Other Revenue - Government                              | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Recoveries for retail stock losses    |
| 5900.2000      | MISCELLANEOUS REIMBURSEMENTS   | 5900                       | Other Revenue - Government                              | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Misc. reimbursements                  |
| 6100.0000      | OPERATING EXPENSES/PROGRAM COSTS                                     | 6100                       | Operating Expenses - Program Costs                      |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Summary Account                       |



|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                                    |                   |                                       |
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| 6100.1000      | OPERATING EXPENSES/PROGRAM COSTS-OTHER       | 6100                       | Operating Expenses - Program Costs  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                                    |                   |                                       |
| 6100.1100      | PERSONNEL COMPENSATION CIVILIAN              | 6100                       | Operating Expenses - Public - Service Center - Personnel Compensation                 | NF              |                       |                 |                           |       |                     |                     |                   | S               | 11                     | Personnel Compensation             |                   | Civilian                              |
| 6100.1110      | PERSONNEL COMPENSATION CIVILIAN-GOVT         | 6100                       | Operating Expenses - Public - Service Center - Personnel Compensation                 | NF              |                       |                 |                           |       |                     |                     |                   | S               | 11                     | Personnel Compensation             |                   | Government                            |
| 6100.1120      | PERSONNEL COMPENSATION-CIVILIAN-UNASSIGNED   | 6100                       | Operating Expenses - Public - Service Center - Personnel Compensation                 | NF              |                       |                 |                           |       |                     |                     |                   | S               | 11                     | Personnel Compensation             |                   | Civilian unassigned                   |
| 6100.1200      | PERSONNEL COMPENSATION-MILITARY              | 6100                       | Operating Expenses - Government - Service Center - Personnel Compensation             | F               |                       |                 |                           |       |                     |                     |                   | S               | 11                     | Personnel Compensation             |                   | Military                              |
| 6100.1210      | DIRECT COSTS MILITARY LABOR                  | 6100                       | Operating Expenses - Government - Direct - Personnel Compensation                     | F               |                       |                 |                           |       |                     |                     |                   | D               | 11                     | Personnel Compensation             |                   | Military Labor - Direct Cost          |
| 6100.1220      | PRODUCTION MILITARY LABOR COSTS              | 6100                       | Operating Expenses - Government - Overhead - Personnel Compensation                   | F               |                       |                 |                           |       |                     |                     |                   | O               | 11                     | Personnel Compensation             |                   | Military Labor Costs                  |
| 6100.1300      | PERSONNEL BENEFITS CIVILIAN                  | 6100                       | Operating Expenses - Public - Service Center - Personnel Benefit                      | NF              |                       |                 |                           |       |                     |                     |                   | S               | 12                     | Personnel Benefit                  |                   | Civilian                              |
| 6100.1310      | PERSONNEL BENEFITS-CIVILIAN-GOVT             | 6100                       | Operating Expenses - Public - Service Center - Personnel Benefit                      | NF              |                       |                 |                           |       |                     |                     |                   | S               | 12                     | Personnel Benefit                  |                   | Civilian - Government                 |
| 6100.1400      | BENEFITS FOR FORMER PERSONNEL                | 6100                       | Operating Expenses - Public - Service Center - Personnel Benefit                      | NF              |                       |                 |                           |       |                     |                     |                   | S               | 13                     | Personnel Benefit                  |                   | Former personnel                      |
| 6100.1500      | TRAVEL & TRANSPORTATION OF PERSONS           | 6100                       | Operating Expenses - Government - Service Center - Travel & Transportation of Persons | F               |                       |                 |                           |       |                     |                     |                   | S               | 21                     | Travel & Transportation of Persons |                   |                                       |
| 6100.1510      | TRAVEL & TRANSPORTATION OF PERSONS-GOVT      | 6100                       | Operating Expenses - Government - Service Center - Travel & Transportation of Persons | F               |                       |                 |                           |       |                     |                     |                   | S               | 21                     | Travel & Transportation of Persons |                   | Government                            |
| 6100.1520      | TRAVEL & TRANSPORTATION OF PERSONS-NON GOVT  | 6100                       | Operating Expenses - Public - Service Center - Travel & Transportation of Persons     | NF              |                       |                 |                           |       |                     |                     |                   | S               | 21                     | Travel & Transportation of Persons |                   | Non-Government                        |
| 6100.1600      | OP EXP/PROG COSTS-TRANSPORATION OF THINGS    | 6100                       | Operating Expenses - Government - Service Center - Transportation of Things           | F               |                       |                 |                           |       |                     |                     |                   | S               | 22                     | Transportation of Things           |                   | Operating/Program Expense             |
| 6100.1610      | TRANSPORTATION OF THINGS-GOVT                | 6100                       | Operating Expenses - Government - Service Center - Transportation of Things           | F               |                       |                 |                           |       |                     |                     |                   | S               | 22                     | Transportation of Things           |                   |                                       |
| 6100.1620      | TRANSPORTATION OF THINGS-NON GOVT            | 6100                       | Operating Expenses - Public - Service Center - Transportation of Things               | NF              |                       |                 |                           |       |                     |                     |                   | S               | 22                     | Transportation of Things           |                   |                                       |
| 6100.1700      | RENT, COMMUNICATIONS & UTILITIES             | 6100                       | Operating Expenses - Government - Service Center - Rent, Communication & Utilities    | F               |                       |                 |                           |       |                     |                     |                   | S               | 23                     | Rent, Communication & Utilities    |                   |                                       |
| 6100.1710      | RENTS, COMMUNICATIONS & UTILITIES-GOVT       | 6100                       | Operating Expenses - Government - Service Center - Rent, Communication & Utilities    | F               |                       |                 |                           |       |                     |                     |                   | S               | 23                     | Rent, Communication & Utilities    |                   | Government                            |
| 6100.1720      | RENTS, COMMUNICATIONS AND UTILITIES-NON GOVT | 6100                       | Operating Expenses - Public - Service Center - Rent, Communication & Utilities        | NF              |                       |                 |                           |       |                     |                     |                   | S               | 23                     | Rent, Communication & Utilities    |                   |                                       |

|                |   | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                            |  |
|----------------|---|----------------------------|---|-----------------|-----------------------|-----------------|---------------------------|-------|---------------------|---------------------|-------------------|-----------------|------------------------|-------------------|----------------------------|--|
| System Account | System Account Title                                    | USSGL Account              | DON Uniform Standard COA Account Title  | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information          | Additional System Specific Attributes      |
| 6100.1800      | PRINTING & REPRODUCTION                                 | 6100                       | Operating Expenses - Government - Service Center - Printing & Reproduction    | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 24                | Printing & Reproduction    |  |
| 6100.1810      | PRINTING & REPRODUCTION GOVERNMENT                      | 6100                       | Operating Expenses - Government - Service Center - Printing & Reproduction    | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 24                | Printing & Reproduction    | Government                                 |
| 6100.1820      | PRINTING & REPRODUCTION NON GOVERNMENT                  | 6100                       | Operating Expenses - Public - Service Center - Printing & Reproduction        | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 24                | Printing & Reproduction    |  |
| 6100.1900      | OTHER SERVICES  | 6100                       | Operating Expenses - Government - Service Center - Other Contractual Services | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 25                | Other Contractual Services | Other Services                             |
| 6100.1910      | OTHER SERVICES-OTHER-GOVT                               | 6100                       | Operating Expenses - Government - Service Center - Other Contractual Services | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 25                | Other Contractual Services | Other - Government                         |
| 6100.1911      | OTHER SERVICES-OTHER-DIRECT                             | 6100                       | Operating Expenses - Government -Direct - Other Contractual Services          | F               |                       |                 |                           |       |                     |                     |                   |                 | D                      | 25                | Other Contractual Services |  |
| 6100.1912      | OTHER SERVICES-OTHER-PRODUCTION OH                      | 6100                       | Operating Expenses - Government - Overhead - Other Contractual Services       | F               |                       |                 |                           |       |                     |                     |                   |                 | O                      | 25                | Other Contractual Services |  |
| 6100.1913      | OTHER SERVICES-OTHER-GEN & ADMIN                        | 6100                       | Operating Expenses - Government - G&A - Other Contractual Services            | F               |                       |                 |                           |       |                     |                     |                   |                 | G                      | 25                | Other Contractual Services |  |
| 6100.1920      | OTHER SERVICES-CONTRACTUAL SERVICES-NON GOVT            | 6100                       | Operating Expenses - Public - Service Center - Other Contractual Services     | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 25                | Other Contractual Services | Other Contractual Services - NonGovernment |
| 6100.1921      | CONTRACTUAL SERVICES & SUPPLIES                         | 6100                       | Operating Expenses - Public -Direct - Other Contractual Services              | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 25                | Other Contractual Services | Services & Supplies                        |
| 6100.1922      | CONTACTUAL SERVICES & SUPPLIES/PURCHASED SERVICES       | 6100                       | Operating Expenses - Public - Overhead - Other Contractual Services           | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      | 25                | Other Contractual Services | Supplies & Services Purchased              |
| 6100.1923      | CONTACTUAL SERVICES & SUPPLIES/PURCHASED SERVICES-OTHER | 6100                       | Operating Expenses - Public - G&A - Other Contractual Services                | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 25                | Other Contractual Services | Supplies & Services Purchased - Other      |
| 6100.1924      | DECENTRALIZED CASH/JLSC                                 | 6100                       | Operating Expenses - Government - Service Center - Others                     | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                     | Decentralized Cash/JLSC                    |
| 6100.1930      | OTHER SERVICES-REAL PROPERTY MAINTENANCE                | 6100                       | Operating Expenses - Public - Service Center - Other Contractual Services     | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 25.4              | Other Contractual Services | Real Property Maintenance                  |
| 6100.1940      | OTHER EXPENSES-TRANSFERS                                | 6100                       | Operating Expenses - Public - Service Center - Others                         | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                     | Transfers                                  |
| 6100.1941      | OTHER EXPENSES-TRANSFERS-DIRECT                         | 6100                       | Operating Expenses - Public - Direct - Others                                 | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 90                | Others                     | Transfers                                  |
| 6100.1942      | OTHER EXPENSES-TRANSFERS-PRODUCTION                     | 6100                       | Operating Expenses - Public - Overhead - Others                               | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      | 90                | Others                     |  |
| 6100.1943      | OTHER EXPENSES-TRANSFERS-GEN & ADMIN                    | 6100                       | Operating Expenses - Public - G&A - Others                                    | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 90                | Others                     | Transfers                                  |
| 6100.1950      | OTHER EXPENSES  | 6100                       | Operating Expenses - Public - Service Center - Others                         | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                     |  |

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| System Account | System Account Title                          | USSGL Account              | DON Uniform Standard COA Account Title  | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information                  | Additional System Specific Attributes |
| 6100.2000      | SUPPLIES AND MATERIALS                        | 6100                       | Operating Expenses - Government - Service Center - Supplies & Materials           | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 26                | Supplies & Materials               |                                       |
| 6100.2010      | REPAIR EXPENSES GOVERNMENT FURNISHED MATERIAL | 6100                       | Operating Expenses - Government - Service Center - Supplies & Materials           | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 26                | Supplies & Materials               | Govt furnished material               |
| 6100.2020      | REPAIR EXPENSES-OTHER-NON GOVT                | 6100                       | Operating Expenses - Public - Service Center - Other Contractual Services         | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 25                | Other Contractual Services         | Repair expenses                       |
| 6100.2100      | EQUIPMENT NOT CAPITALIZED                     | 6100                       | Operating Expenses - Government - Service Center - Equipment                      | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 31                | Equipment                          |                                       |
| 6100.2110      | EQUIPMENT NOT CAPITALIZED-NON GOVERNMENT      | 6100                       | Operating Expenses - Public - Service Center - Equipment                          | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 31                | Equipment                          |                                       |
| 6100.2200      | GRANTS & FIXED CHARGES                        | 6100                       | Operating Expenses - Public - Service Center - Grant, Subsidies & Contribution    | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 41                | Grant, Subsidies & Contribution    |                                       |
| 6100.2300      | INSURANCE INDEMNITIES & CLAIMS                | 6100                       | Operating Expenses - Public - Service Center - Insurance Claims & Indemnities     | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 42                | Insurance Claims & Indemnities     |                                       |
| 6100.2310      | SHIPS STORES PROFIT                           | 6100                       | Operating Expenses - Public - Service Center - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                             | Ships Stores profit                   |
| 6100.2400      | ANNUAL LEAVE                                  | 6100                       | Operating Expenses - Public - Service Center - Personnel Benefit                  | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 12                | Personnel Benefit                  | Annual Leave                          |
| 6100.2410      | ANNUAL LEAVE-GOVERNMENT                       | 6100                       | Operating Expenses - Government - Service Center - Personnel Benefit              | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 12                | Personnel Benefit                  | Annual Leave                          |
| 6100.2500      | CONTRACTUAL SERVICES-CHANGED TO 61001920      | 6100                       | Operating Expenses - Public - Service Center - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                             | changed to 61001920                   |
| 6100.2510      | CONTRACTUAL SERVICES-CHANGED TO 61001921      | 6100                       | Operating Expenses - Public - Service Center - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                             | changed to 61001921                   |
| 6100.2520      | CONTRACTUAL SERVICES-CHANGED TO 61001922      | 6100                       | Operating Expenses - Public - Service Center - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                             | changed to 61001922                   |
| 6100.2530      | CONTRACTUAL SERVICES-CHANGED TO 61001923      | 6100                       | Operating Expenses - Public - Service Center - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                             | changed to 61001923                   |
| 6100.3000      | OPERATING/PROGRAM EXPENSES-SCC COSTS          | 6100                       | Operating Expenses - Public - Service Center                                      | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      |                   |                                    |                                       |
| 6100.3100      | SCC LABOR                                     | 6100                       | Operating Expenses - Public - Service Center - Personnel Compensation             | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 11                | Personnel Compensation             | SSC Civilian Labor                    |
| 6100.3200      | SCC DIRECT COST MILITARY LABOR                | 6100                       | Operating Expenses - Government - Service Center - Personnel Compensation         | F               |                       |                 |                           |       |                     |                     |                   |                 | S                      | 11                | Personnel Compensation             | Military Labor - SSC Direct Cost      |
| 6100.3300      | SCC SUPPLIES AND MATERIALS                    | 6100                       | Operating Expenses - Public - Service Center - Supplies & Materials               | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 26                | Supplies & Materials               |                                       |
| 6100.3400      | SCC TRAVEL AND TRANSPORTATION-DIRECT          | 6100                       | Operating Expenses - Public - Service Center - Travel & Transportation of Persons | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 21                | Travel & Transportation of Persons | SSC Direct                            |

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| System Account | System Account Title                        | USSGL Account              | DON Uniform Standard COA Account Title                                      | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information                  | Additional System Specific Attributes |
| 6100.3500      | SCC OTHER SERVICES CONTRACTUAL              | 6100                       | Operating Expenses - Public - Service Center - Other Contractual Services   | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 25                | Other Contractual Services         | SSC Other Services                    |
| 6100.3600      | SCC-TRANSFERS                               | 6100                       | Operating Expenses - Public - Service Center - Others                       | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                             | Transfers                             |
| 6100.3700      | SCC-RPM&R                                   | 6100                       | Operating Expenses - Public - Service Center - Others                       | NF              |                       |                 |                           |       |                     |                     |                   |                 | S                      | 90                | Others                             | RPM&R                                 |
| 6100.4000      | OPERATING/PROGRAM EXPENSES-DIRECT COST      | 6100                       | Operating Expenses - Public - Direct  | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      |                   |                                    |                                       |
| 6100.4100      | DIRECT COST-LABOR                           | 6100                       | Operating Expenses - Public - Direct - Personnel Compensation               | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 11                | Personnel Compensation             |                                       |
| 6100.4200      | DIRECT COST - MILITARY LABOR                | 6100                       | Operating Expenses - Government - Direct - Personnel Compensation           | F               |                       |                 |                           |       |                     |                     |                   |                 | D                      | 11                | Personnel Compensation             | Military Labor                        |
| 6100.4300      | DIRECT COST-MATERIAL                        | 6100                       | Operating Expenses - Public - Direct - Supplies & Materials                 | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 26                | Supplies & Materials               |                                       |
| 6100.4400      | DIRECT COST-TRAVEL & TRANSPORTATION         | 6100                       | Operating Expenses - Public - Direct - Travel & Transportation of Persons   | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 21                | Travel & Transportation of Persons |                                       |
| 6100.4500      | DIRECT COST-CONTRACTUAL SERVICES            | 6100                       | Operating Expenses - Public -Direct - Other Contractual Services            | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 25                | Other Contractual Services         | Direct Cost                           |
| 6100.4600      | DIRECT COST-TRANSFERS                       | 6100                       | Operating Expenses - Public - Direct - Others                               | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 90                | Others                             | Transfers                             |
| 6100.4700      | DIRECT COST-RPM&R                           | 6100                       | Operating Expenses - Public - Direct - Others                               | NF              |                       |                 |                           |       |                     |                     |                   |                 | D                      | 90                | Others                             | RPM&R                                 |
| 6100.5000      | OPERATING/PROGRAM EXPENSES-PRODUCTION COSTS | 6100                       | Operating Expenses - Public - Overhead                                      | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      |                   |                                    |                                       |
| 6100.5100      | PRODUCTION COSTS - LABOR                    | 6100                       | Operating Expenses - Public - Overhead - Personnel Compensation             | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      | 11                | Pesonnel Compensation              |                                       |
| 6100.5200      | PRODUCTION COST - MILITARY LABOR            | 6100                       | Operating Expenses - Government - Overhead - Personnel Compensation         | F               |                       |                 |                           |       |                     |                     |                   |                 | O                      | 11                | Personnel Compensation             | Military Labor - Production           |
| 6100.5300      | PRODUCTION COST-MATERIAL                    | 6100                       | Operating Expenses - Public - Overhead - Supplies & Materials               | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      | 26                | Supplies & Materials               |                                       |
| 6100.5400      | PRODUCTION COST-TRAVEL & TRANSPORTATION     | 6100                       | Operating Expenses - Public - Overhead - Travel & Transportation of Persons | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      | 21                | Travel & Transportation of Persons |                                       |
| 6100.5500      | PRODUCTION COST-CONTRACTUAL SERVICES        | 6100                       | Operating Expenses - Public - Overhead - Other Contractual Services         | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      | 25                | Other Contractual Services         | Production Costs                      |
| 6100.5600      | PRODUCTION COST-TRANSFERS                   | 6100                       | Operating Expenses - Public - Overhead - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | O                      | 90                | Others                             | Transfers                             |
| 6100.5700      | PRODUCTION COST-RPM&R                       | 6100                       | Operating Expenses - Public - Overhead - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 90                | Others                             | RPM&R                                 |
| 6100.6000      | OPERATING/PROGRAM EXPENSES-G&A COSTS        | 6100                       | Operating Expenses - Public - General & Administration                      | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      |                   |                                    |                                       |

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| System Account | System Account Title  | USSGL Account              | DON Uniform Standard COA Account Title                                 | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATP | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information                  | Additional System Specific Attributes        |
| 6100.6100      | GENERAL EXPENSE - LABOR                                     | 6100                       | Operating Expenses - Public - G&A - Personnel Compensation             | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 11                | Personnel Compensation             |  |
| 6100.6200      | GENERAL EXPENSE - MILITARY LABOR                            | 6100                       | Operating Expenses - Government - G&A - Personnel Compensation         | F               |                       |                 |                           |       |                     |                     |                   |                 | G                      | 11                | Personnel Compensation             | Military Labor - General Expense             |
| 6100.6300      | GENERAL EXPENSE- MATERIAL COST                              | 6100                       | Operating Expenses - Public - G&A - Supplies & Materials               | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 26                | Supplies & Materials               |  |
| 6100.6400      | GENERAL EXPENSE-TRAVEL & TRANSPORTATION                     | 6100                       | Operating Expenses - Public - G&A - Travel & Transportation of Persons | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 21                | Travel & Transportation of Persons |  |
| 6100.6500      | GENERAL EXPENSE-CONTRACTUAL SERVICES                        | 6100                       | Operating Expenses - Public - G&A - Other Contractual Services         | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 25                | Other Contractual Services         | General Expense                              |
| 6100.6600      | GENERAL EXPENSE-TRANSFERS                                   | 6100                       | Operating Expenses - Public - G&A - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 90                | Others                             | Transfers                                    |
| 6100.6700      | GENERAL EXPENSE-RPM&R                                       | 6100                       | Operating Expenses - Public - G&A - Others                             | NF              |                       |                 |                           |       |                     |                     |                   |                 | G                      | 90                | Others                             | RPM&R  |
|                |   |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    |  |
| 6400.0000      | BENEFIT EXPENSE   | 6400                       | Benefit Expense  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    |  |
| 6400.1100      | BENEFIT EXPENSE-INDIGENOUS PERSONAL LIFE INSURANCE          | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | Indigenous personnel life insurance          |
| 6400.1200      | BENEFIT EXPENSE-CSRS  | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | CSRS   |
| 6400.1300      | BENEFIT EXPENSE-FEDERAL EMPLOYEES' HEALTH INSURANCE         | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | Health Insurance                             |
| 6400.1400      | BENEFIT EXPENSE-INDIGENOUS PERSONAL HEALTH BENEFITS EXPENSE | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | Indigenous personnel health benefits expense |
| 6400.1500      | BENEFIT EXPENSE-MEDICARE EXPENSE                            | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | Medicare expense                             |
| 6400.1600      | BENEFIT EXPENSE-RETIREMENT OF INDIGENOUS PERSONNEL EXPENSE  | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | Retirement of indigenous personnel expense   |
| 6400.1700      | BENEFIT EXPENSE-TSP   | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | TSP  |
| 6400.1800      | BENEFIT EXPENSE-FERS  | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | FERS   |
| 6400.1900      | BENEFIT EXPENSE-VSIP  | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | VSIP   |
| 6400.2100      | BENEFIT EXPENSE-FECA  | 6400                       | Benefit Expense - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    | FECA   |
|                |   |                            |  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    |  |
| 6500.0000      | COST OF GOODS SOLD  | 6500                       | Cost of Goods Sold   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                    |  |

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| System Account | System Account Title                                   | USSGL Account              | DON Uniform Standard COA Account Title | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes   |
| 6500.1000      | COST OF SALES AT STANDARD PRICE                        | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Standard price                          |
| 6500.1100      | COST OF SALES AT STD PRICE INTRAFUND                   | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - Intrafund                   |
| 6500.1200      | COST OF SALES AT STD PRICE INTERFUND                   | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - Interfund                   |
| 6500.1300      | COST OF SALES AT STD PRICE-SALES TO FOREIGN GOVT       | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - Sales to foreign govt       |
| 6500.1400      | COST OF SALES AT STD PRICE-NSA DLR CARCASS PRICE       | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - NSA DLR carcass price       |
| 6500.1500      | COST OF SALES AT STD PRICE-NSA DLR NET PRICE           | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - NSA DLR net price           |
| 6500.1600      | COST OF SALES AT STD PRICE-FEE FOR SERVICE(E0)         | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - fee for services            |
| 6500.1700      | COST OF SALES AT STD PRICE-CASH SALES                  | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - cash sales                  |
| 6500.1800      | COST OF SALES AT STD PRICE-CASH SALES TO FOREIGN GOVTS | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - cash sales to foreign govts |
| 6500.2000      | PURCHASES AT COST                                      | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Purchase at cost                        |
| 6500.3000      | PURCHASES AT STANDARD                                  | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Purchase at standard                    |
| 6500.4000      | COST OF SALES AT STD PRICE-RETURNS                     | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - returns                     |
| 6500.4100      | COST OF SALES AT STD PRICE-RETURNS-INTRAFUND           | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - returns - intrafund         |
| 6500.4200      | CST OF SALES AT STD PRICE-RETURNS-INTERFUND            | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - returns - interfund         |
| 6500.4300      | COST OF SALES AT STD PRICE-RETURNS-CASH SALES          | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD price - returns - cash sales        |
| 6500.4400      | COST OF SALES STD CR FROM AVDLR                        | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | STD Cr from AVDLR                       |
| 6500.5000      | COST OF GOODS SOLD-OTHER                               | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other                                   |
| 6500.5100      | COST OF GOODS SOLD-WORK OR SERVICES BILLED             | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Work or services billed                 |
| 6500.5200      | COST OF GOODS SOLD-RATE STABILIZATION VARIANCE         | 6500                       | Cost of Goods Sold - Government        | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Rate stabilization variance             |
| 6600.0000      | APPLIED OVERHEAD                                       | 6600                       | Applied Overhead                       |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |   |

|                |   | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     |                                       |
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| System Account | System Account Title                          | USSGL Account              | DON Uniform Standard COA Account Title  | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information                   | Additional System Specific Attributes |
| 6600.1000      | PRODUCTION APPLIED                            | 6600                       | Applied Overhead - Government - Overhead  | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     | Production                            |
| 6600.2000      | G&A APPLIED                                   | 6600                       | Applied Overhead - Government - G&A   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     | G&A                                   |
| 6710.0000      | DEPRECIATION, AMORTIZATION & DEPLETION        | 6710                       | Depreciation, Amortization, and Depletion   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     |                                       |
| 6710.1000      | DEPRECIATION ON EQUIPMENT OTHER THAN ADPE     | 6710                       | Depreciation, Amortization and Depletion - Equipment - Other                            |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Equipment - Other                   | Other than ADPE                       |
| 6710.2000      | DEPRECIATION ON ADPE                          | 6710                       | Depreciation, Amortization and Depletion - Equipment - Other                            |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Equipment - Other                   | ADPE                                  |
| 6710.3000      | SCC-DEPRECIATION EXPENSE                      | 6710                       | Depreciation, Amortization and Depletion - Equipment - Other - Service Center           |                 |                       |                 |                           |       |                     |                     |                   |                 | S                      |                   | Equipment - Other                   |                                       |
| 6710.4000      | DIRECT COST-DEPRECIATION EXPENSE              | 6710                       | Depreciation, Amortization and Depletion - Equipment - Other - Direct                   |                 |                       |                 |                           |       |                     |                     |                   |                 | D                      |                   | Equipment - Other                   |                                       |
| 6710.5000      | PRODUCTION COST-DEPRECIATION EXPENSE          | 6710                       | Depreciation, Amortization and Depletion - Equipment - Other - Overhead                 |                 |                       |                 |                           |       |                     |                     |                   |                 | O                      |                   | Equipment - Other                   |                                       |
| 6710.6000      | GENERAL EXPENSE-DEPRECIATION EXPENSE          | 6710                       | Depreciation, Amortization and Depletion - Equipment - Other - General & Administrative |                 |                       |                 |                           |       |                     |                     |                   |                 | G                      |                   | Equipment - Other                   |                                       |
| 6710.7000      | DEPRECIATION OF REAL PROPERTY                 | 6710                       | Depreciation, Amortization and Depletion - Building, Structures and Facilities          |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Building, Structures and Facilities | Real Property                         |
| 6710.7100      | DEPRECIATION ON BUILDINGS                     | 6710                       | Depreciation, Amortization and Depletion - Building, Structures and Facilities          |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Building, Structures and Facilities | Buildings                             |
| 6710.7200      | DEPRECIATION ON OTHER STRUCTURES & FACILITIES | 6710                       | Depreciation, Amortization and Depletion - Building, Structures and Facilities          |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Building, Structures and Facilities | Structures & facilities               |
| 6710.8000      | DEPRECIATION OF LEASEHOLD IMPROVEMENTS        | 6710                       | Depreciation, Amortization and Depletion - Leasehold Improvements                       |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   | Leasehold Improvemnets              |                                       |
| 6900.0000      | NON PRODUCTIONS COSTS                         | 6900                       | Non-Production Costs  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     |                                       |
| 6900.1000      | SURCHARGES                                    | 6900                       | Non-Production Costs - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     |                                       |
| 6900.2000      | CORPORATE COST TRANSFER IN                    | 6900                       | Non-Production Costs - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     | Transfer In                           |
| 6900.3000      | CORPORATE COST TRANSFER OUT                   | 6900                       | Non-Production Costs - Government   | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     | Transfer Out                          |
| 7190.0000      | OTHER GAINS                                   | 7190                       | Other Gains   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                                     |                                       |

|                |  | DON - USSGL Implementation |   |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
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| System Account | System Account Title                   | USSGL Account              | DON Uniform Standard COA Account Title                | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATF | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 7190.1000      | COST REIMBURSABLE ORDERS - RAT         | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Cost Reimb orders - RAT               |
| 7190.2000      | INVENTORY GAINS                        | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Inventory Gains                       |
| 7190.2100      | INVENTORY GAINS-PHYSICAL               | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Inventory Gains - Physical            |
| 7190.3000      | OTHER MISC. GAINS                      | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Misc. Gains                           |
| 7190.4100      | OTHER GAINS-MILITARY MATERIAL VARIANCE | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Military material variance            |
| 7190.4200      | OTHER GAINS-FIXED ASSET ADJUSTMENT     | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Fixed asset adjustment                |
| 7190.4300      | OTHER GAINS-PASSTHROUGHS               | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Passthroughs                          |
| 7190.4400      | OTHER GAINS-REFUNDS                    | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Refunds                               |
| 7190.4500      | OTHER GAINS-ACP CUM. 1/12 SURCHARGE    | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | ACP cum 1/12 surcharge                |
| 7190.4600      | OTHER GAINS-REDISTRIBUTION             | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Redistribution                        |
| 7190.4700      | OTHER GAINS-EXCESS ACP WRITE-OFF       | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Excess ACP write-off                  |
| 7190.4800      | OTHER GAINS-RESERVE BALANCING          | 7190                       | Other Gains - Government - Exchange - Production      | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reserve balancing                     |
| 7210.0000      | LOSSES ON DISPOSITION OF ASSETS        | 7210                       | Losses on Disposition of Assets                       |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 7290.0000      | OTHER LOSSES                           | 7290                       | Other Losses  |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 7290.1000      | INVENTORY LOSSES OR ADJUSTMENTS        | 7290                       | Other Losses - Government - Exchange - Production     | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Inventory losses or adjustments       |
| 7290.1100      | INVENTORY LOSSES (PHYSICAL)            | 7290                       | Other Losses - Government - Exchange - Production     | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Physical                              |
| 7290.1110      | SHRINKAGE, FIRE, THEFT, ETC.           | 7290                       | Other Losses - Government - Exchange - Non-Production | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Shrinkage, fire, theft                |
| 7290.1120      | MAJOR DISASTER LOSSES                  | 7290                       | Other Losses - Government - Exchange - Non-Production | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Major disaster losses                 |
| 7290.2000      | CURRENT PERIOD NON-RECOVERABLE LOSSES  | 7290                       | Other Losses - Government - Exchange - Non-Production | F               | E                     |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Current period non-recoverable losses |



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| System Account | System Account Title                            | USSGL Account              | DON Uniform Standard COA Account Title | Fed/Non-Federal | Exchange/Non-Exchange | Funded/Unfunded | Production/Non-Production | CNATP | Direct/Reimbursable | Current/Non-Current | Operating/Capital | Billed/Unbilled | SSC/Direct/Overhead/GA | Object Class Code | Other Information | Additional System Specific Attributes |
| 7300.0000      | EXTRAORDINARY ITEMS                             | 7300                       | Extraordinary Items                    |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 7300.1000      | EXTRAORDINARY EXPENSE                           | 7300                       | Extraordinary Items - Government       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 7300.2000      | EXTRAORDINARY EXPENSE                           | 7300                       | Extraordinary Items - Government       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other                                 |
| 7300.3000      | RESERVE BALANCING-OTHER                         | 7300                       | Extraordinary Items - Government       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Reserve Balancing                     |
| 7300.3100      | MILITARY LABOR VARIANCE                         | 7300                       | Extraordinary Items - Government       | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Military labor variance               |
| 7400.0000      | PRIOR PERIOD ADJUSTMENTS                        | 7400                       | Prior-period Adjustments               | F               |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 7400.1000      | PRIOR YEAR ADJUSTMENT                           | 7400                       | Prior-period Adjustments               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Prior year adjustment                 |
| 7400.1100      | PRIOR PERIOD ADJUSTMENTS-GOVERNMENT             | 7400                       | Prior-period Adjustments               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Prior year adjustment - govt          |
| 7400.2000      | PRIOR YEAR ADJUSTMENT-OTHER INV ADJ             | 7400                       | Prior-period Adjustments               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Other Inv Adj                         |
| 7400.3000      | CUMULATIVE RESULTS OF OPERATIONS-WCF ADJUSTMENT | 7400                       | Prior-period Adjustments               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   |                                       |
| 7400.4000      | GAIN/LOSS ADJUSTMENT                            | 7400                       | Prior-period Adjustments               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Gain/Loss adjustment                  |
| 7400.5000      | RESIDUAL BALANCE ADJUSTMENT                     | 7400                       | Prior-period Adjustments               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Residual balance adjustment           |
| 7400.6000      | PRIOR PERIOD ADJUSTMENTS DEFERRED - AOR         | 7400                       | Prior-period Adjustments               |                 |                       |                 |                           |       |                     |                     |                   |                 |                        |                   |                   | Deferred AOR                          |